

1 STATE OF OKLAHOMA

2 2nd Session of the 57th Legislature (2020)

3 SENATE BILL 1497

By: Boren

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5
6 AS INTRODUCED

7 An Act relating to income tax refund donations;
8 authorizing donation from income tax refund to
9 Checkoff for Oklahoma Fund; specifying type of
10 donations; providing for distribution of donated
11 amounts; creating Checkoff for Oklahoma Revolving
12 Fund for the Support of the Oklahoma General Revenue
13 Fund and providing for deposit of monies thereto;
14 providing for distribution and expenditures from
15 Fund; requiring Oklahoma Tax Commission to develop
16 and offer specified program for use by taxpayers;
17 providing certain benefits for taxpayers under
18 specified circumstance; requiring Tax Commission to
19 prepare specified annual report and hold meeting for
20 specified purpose; providing procedures for refund
21 under specified circumstances; authorizing Tax
22 Commission to adopt rules; repealing Section 1,
23 Chapter 144, O.S.L. 2016 (68 O.S. Supp. 2019, Section
24 2368.29), which relates to income tax refund checkoff
and providing for codification;
and providing an effective date.

19 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

20 SECTION 1. NEW LAW A new section of law to be codified
21 in the Oklahoma Statutes as Section 2368.33 of Title 68, unless
22 there is created a duplication in numbering, reads as follows:

23 A. Each state individual income tax return form for tax years
24 beginning after December 31, 2020, shall contain provisions to allow

1 a donation from a tax refund or a direct donation for the benefit of
2 the Checkoff for Oklahoma Fund of the State of Oklahoma, as follows:

3 Support of the Checkoff for Oklahoma Revolving Fund. Check if
4 you wish to donate from your tax refund: () entire amount, or an
5 amount equivalent to payment of a seven percent (7%) top marginal
6 income tax rate() \$____. Check if you wish to make a direct
7 donation to the Checkoff for Oklahoma Fund: (_____) amount
8 \$_____.

9 B. Except as otherwise provided for in this section, all monies
10 generated pursuant to subsection A of this section shall be paid to
11 the State Treasurer by the Oklahoma Tax Commission and placed to the
12 credit of the Checkoff for Oklahoma Revolving Fund for the Support
13 of the Oklahoma General Revenue Fund created in subsection C of this
14 section.

15 C. There is hereby created in the State Treasury a revolving
16 fund to be designated the "Checkoff for Oklahoma Revolving Fund" for
17 the Support of the Oklahoma General Revenue Fund". The fund shall
18 be a continuing fund, not subject to fiscal year limitations, and
19 shall consist of all monies apportioned to the fund pursuant to the
20 provisions of this section. One percent (1%) of the monies accruing
21 to the credit of the fund shall remain in the fund to be expended as
22 provided in subsection F of this section and the remaining ninety-
23 nine percent (99%) shall be deposited to the credit of the General
24 Revenue Fund and appropriation of such funds shall be subject to the

1 provisions of Section 23 of Article X of the Oklahoma Constitution.
2 Expenditures from the fund shall be made upon warrants issued by the
3 State Treasurer against claims filed as prescribed by law with the
4 Director of the Office of Management and Enterprise Services for
5 approval and payment.

6 D. The Oklahoma Tax Commission shall develop and make available
7 on its website a Checkoff for Oklahoma donation calculator. The
8 calculator shall allow an individual to input specified personal
9 information to calculate:

10 1. The dollar amount of the taxpayer's income tax liability
11 assuming a state top marginal tax rate of seven percent (7%); and

12 2. The dollar difference between the amount determined pursuant
13 to paragraph 1 of this subsection and the taxpayer's actual income
14 tax liability pursuant to the Oklahoma Income Tax Act.

15 E. Any taxpayer who donates the dollar amount determined
16 pursuant to paragraph 2 of subsection D of this section to the
17 Checkoff for Oklahoma Fund shall qualify for:

18 1. An annual decal a taxpayer may affix to a vehicle for the
19 Checkoff for Oklahoma Fund, to be designed by the Oklahoma
20 Lieutenant Governor and mailed by the Oklahoma Tax Commission within
21 sixty (60) days of the filing of a return; and

22 2. An invitation to, and acknowledgment at, the annual Checkoff
23 for Oklahoma Fund meeting; provided, any donor may elect to remain
24 anonymous.

1 F. The Oklahoma Tax Commission shall, on or before July 1,
2 2023, and annually thereafter:

3 1. Prepare a report on the status of the Checkoff for Oklahoma
4 Fund for presentation at the meeting prescribed by paragraph 2 of
5 this subsection;

6 2. Hold a Checkoff for Oklahoma Fund Donor meeting on a
7 Saturday in the month of June at a location in this state suitable
8 for the number of attendees at a cost not to exceed one percent (1%)
9 of the monies accruing to the credit of the fund during the previous
10 calendar year.

11 G. If a taxpayer makes a donation pursuant to subsection A of
12 this section in error, such taxpayer may file a claim for refund at
13 any time within three (3) years from the due date of the tax return.
14 Such claims shall be filed pursuant to the provisions of Section
15 2373 of Title 68 of the Oklahoma Statutes. Prior to the
16 apportionment set forth in this section, an amount equal to the
17 total amount of refunds made pursuant to this subsection during any
18 one (1) year shall be deducted from the total donations received
19 pursuant to this section during the following year and such amount
20 deducted shall be paid to the State Treasurer and placed to the
21 credit of the Income Tax Withholding Refund Account.

22 H. The Oklahoma Tax Commission may promulgate such rules as may
23 be necessary to implement the provisions of this section.
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SECTION 2. REPEALER Section 1, Chapter 144, O.S.L. 2016
(68 O.S. Supp. 2019, Section 2368.29), is hereby repealed.

SECTION 3. This act shall become effective November 1, 2020.

57-2-2875 JCR 1/15/2020 6:43:56 PM