

1 ENGROSSED SENATE
2 BILL NO. 395

By: Haste of the Senate

3 and

4 Miller of the House

5
6 An Act relating to income tax refund donations;
7 authorizing donation from income tax refund for
8 Recovering Oklahomans After Disaster Revolving Fund;
9 creating Recovering Oklahomans After Disaster
10 Revolving Fund and providing for deposit of monies
11 thereto; authorizing specified funds to be expended
12 for certain purpose; providing procedures for refund
13 under specified circumstances; providing for
14 codification; and providing an effective date.

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

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

19 A. Each state individual income tax return form for tax year
20 2024 and subsequent tax years, and each state corporate tax return
21 form for tax year 2024 and subsequent tax years, shall contain a
22 provision to allow a donation from a tax refund for the benefit of
23 Recovering Oklahomans After Disaster.

24 B. Except as otherwise provided for in this section, all monies
generated pursuant to subsection A of this section shall be paid to
the State Treasurer by the Oklahoma Tax Commission and placed to the

1 credit of the Recovering Oklahomans After Disaster Revolving Fund
2 created in subsection C of this section.

3 C. There is hereby created in the State Treasury a revolving
4 fund to be designated the "Recovering Oklahomans After Disaster
5 Revolving Fund" and administered by the State Treasurer. The fund
6 shall be a continuing fund, not subject to fiscal year limitations,
7 and shall consist of all the monies received by the State Treasurer
8 pursuant to the provisions of subsection A of this section. All
9 monies accruing to the credit of the fund are appropriated and may
10 be budgeted and expended by the State Treasurer at the beginning of
11 each fiscal year for the purpose of providing grants to Recovering
12 Oklahomans After Disaster for purposes of serving disaster survivors
13 by providing free home repairs in this state. Expenditures from the
14 fund shall be made upon warrants issued by the State Treasurer
15 against claims filed as prescribed by law with the Director of the
16 Office of Management and Enterprise Services for approval and
17 payment.

18 D. If a taxpayer makes a donation pursuant to subsection A of
19 this section in error, such taxpayer may file a claim for refund at
20 any time within three (3) years from the due date of the tax return.
21 Such claims shall be filed pursuant to the provisions of Section
22 2373 of this title. Prior to the apportionment set forth in this
23 section, an amount equal to the total amount of refunds made
24 pursuant to this subsection during any one (1) year shall be

1 deducted from the total donations received pursuant to this section
2 during the following year and such amount deducted shall be paid to
3 the State Treasurer and placed to the credit of the Income Tax
4 Withholding Refund Account.

5 SECTION 2. This act shall become effective November 1, 2023.

6 Passed the Senate the 7th day of March, 2023.

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Presiding Officer of the Senate

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10 Passed the House of Representatives the ____ day of _____,

11 2023.

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Presiding Officer of the House
of Representatives

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