

1 ENGROSSED SENATE  
2 BILL NO. 943

By: Floyd of the Senate

3 and

4 McEntire of the House

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

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

15 SECTION 1. NEW LAW A new section of law to be codified  
16 in the Oklahoma Statutes as Section 2368.31 of Title 68, unless  
17 there is created a duplication in numbering, reads as follows:

18 A. Each state individual income tax return form for tax years  
19 which begin after December 31, 2018, and each state corporate tax  
20 return form for tax years beginning after December 31, 2018, shall  
21 contain a provision to allow a donation from a tax refund for the  
22 benefit of the Oklahoma AIDS Care Revolving Fund.

23 B. Except as otherwise provided for in this section, all monies  
24 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 Oklahoma AIDS Care Revolving Fund created in  
2 subsection C of this section.

3 C. There is hereby created in the State Treasury a revolving  
4 fund to be designated the "Oklahoma AIDS Care Revolving Fund" and  
5 administered by the Department of Human Services. The fund shall be  
6 a continuing fund, not subject to fiscal year limitations, and shall  
7 consist of all the monies received by the Department of Human  
8 Services pursuant to the provisions of subsection A of this section.  
9 All monies accruing to the credit of the fund are appropriated and  
10 may be budgeted and expended by the Department of Human Services at  
11 the beginning of each fiscal year for the purpose of providing  
12 grants to the Oklahoma AIDS Care Fund for purposes of emergency  
13 assistance, advocacy, education, prevention and collaboration with  
14 other entities. Expenditures from the fund shall be made upon  
15 warrants issued by the State Treasurer against claims filed as  
16 prescribed by law with the Director of the Office of Management and  
17 Enterprise Services for approval and 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 Title 68 of the Oklahoma Statutes. Prior to the  
23 apportionment set forth in this section, an amount equal to the  
24 total amount of refunds made pursuant to this subsection during any

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

5 SECTION 2. This act shall become effective November 1, 2018.

6 Passed the Senate the 7th day of March, 2018.

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Presiding Officer of the Senate

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10 Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_,  
11 2018.

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Presiding Officer of the House  
of Representatives

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