

# An Act

ENROLLED SENATE  
BILL NO. 943

By: Floyd of the Senate

and

McEntire of the House

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

SUBJECT: Income tax refund donations

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

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

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

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 credit of the Oklahoma AIDS Care Revolving Fund created in subsection C of this section.

C. There is hereby created in the State Treasury a revolving fund to be designated the "Oklahoma AIDS Care Revolving Fund" and administered by the Department of Human Services. The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all the monies received by the Department of Human Services pursuant to the provisions of subsection A of this section. All monies accruing to the credit of the fund are appropriated and may be budgeted and expended by the Department of Human Services at the beginning of each fiscal year for the purpose of providing grants to the Oklahoma AIDS Care Fund for purposes of emergency assistance, advocacy, education, prevention and collaboration with other entities. Expenditures from the fund shall be made upon warrants issued by the State Treasurer against claims filed as prescribed by law with the Director of the Office of Management and Enterprise Services for approval and payment.

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

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

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

\_\_\_\_\_  
Presiding Officer of the Senate

Passed the House of Representatives the 19th day of April, 2018.

\_\_\_\_\_  
Presiding Officer of the House  
of Representatives

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this \_\_\_\_\_

day of \_\_\_\_\_, 20\_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

By: \_\_\_\_\_

Approved by the Governor of the State of Oklahoma this \_\_\_\_\_

day of \_\_\_\_\_, 20\_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this \_\_\_\_\_

day of \_\_\_\_\_, 20\_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

By: \_\_\_\_\_