



1 amount thereof which the Tax Commission estimates to be necessary to  
2 make tax refunds to a separate account designated as the Income Tax  
3 Withholding Refund Account, and to make apportionments from such  
4 funds remaining in ~~said~~ the Official Depository Clearing Account, of  
5 the amount it considers available for distribution as income taxes  
6 collected. The Tax Commission shall maintain a balance in the  
7 refund account sufficient to cover anticipated tax refunds.

8 All warrants drawn against such refund account as provided in  
9 the preceding subsection which are not presented for payment within  
10 ninety (90) days of issuance thereof shall be void.

11 Persons entitled to refunds of monies represented by warrants  
12 which are not presented for payment within ninety (90) days from the  
13 date of issuance thereof may file claims for refund at any time  
14 within three (3) years from the due date of the return. Such claims  
15 shall be filed and paid under the provisions of Section 2373 of this  
16 Code, and if allowed shall be paid under the provisions of such  
17 section. An income tax refund warrant which was not presented for  
18 payment within ninety (90) days from the date of issuance or  
19 reissued for a like amount up to three (3) years from the date of  
20 issuance of the original warrant shall be subject to reporting and  
21 remittance to the Oklahoma State Treasurer pursuant to the Uniform  
22 Unclaimed Property Act.

23 B. Neither the Tax Commission nor any member or employee  
24 thereof shall be held personally liable for making any refund by

1 reason of a fraudulent withholding certificate being used as a basis  
2 for such refund.

3 C. The Oklahoma Tax Commission may use a direct deposit system  
4 and card-based disbursement system in lieu of checks or warrants for  
5 the purposes of issuing refunds for overpayment of individual income  
6 taxes. Notwithstanding the provisions of Section 205 of this title,  
7 the Tax Commission may enter into a contract with, and release  
8 taxpayer information to, entities deemed to be qualified by the Tax  
9 Commission to implement the card-based disbursement system. ~~The Tax~~  
10 ~~Commission shall not release to any entity contracted with pursuant~~  
11 ~~to this section the full social security number of taxpayers opting~~  
12 ~~to receive a refund through the card-based disbursement system.~~

13 SECTION 2. It being immediately necessary for the preservation  
14 of the public peace, health or safety, an emergency is hereby  
15 declared to exist, by reason whereof this act shall take effect and  
16 be in full force from and after its passage and approval.

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18 DIRECT TO CALENDAR.  
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