1 ENGROSSED HOUSE BILL NO. 2671 By: Fetgatter of the House 2 and 3 Bice of the Senate 4 5 6 7 An Act relating to revenue and taxation; amending 68 O.S. 2011, Sections 2368.2, as amended by Section 1, Chapter 112, O.S.L. 2017 and 2368.4 (68 O.S. Supp. 8 2018, Section 2368.2), which relate to income tax 9 donations from refunds; modifying references to certain income tax years with respect to income tax 10 checkoff for Oklahoma Silver Haired Legislature; modifying provisions related to continuation of 11 checkoff on income tax forms; and providing an effective date. 12 1.3 14 15 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA: 16 68 O.S. 2011, Section 2368.2, as SECTION 1. AMENDATORY 17 amended by Section 1, Chapter 112, O.S.L. 2017 (68 O.S. Supp. 2018, 18 Section 2368.2), is amended to read as follows: 19 Section 2368.2 A. Except as exempted in subsection B of this 20 section, if on September 1 of any year the total contributions to 21 any one of the funds created through donations or contributions from 22 income tax refunds by checking the appropriate box on the income tax 23 return forms do not equal Fifteen Thousand Dollars (\$15,000.00) or

more for three (3) consecutive years, the explanations and spaces

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- 1 | for designating contributions to the fund shall be removed from the
- 2 | income tax return forms for the following and all subsequent years.
- 3 | All contributions to the removed fund after September 1 shall be
- 4 refunded to the taxpayer.
  - B. The provisions of this section shall not apply to the:
- 6 1. The Income Tax Checkoff Revolving Fund for the Support of
- 7 | the Folds of Honor Scholarship Program authorized in Section 2368.19
- 8 of this title; or

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- 9 2. The Oklahoma Silver Haired Legislature Excellence in State
- 10 | Government Revolving Fund.
- 11 SECTION 2. AMENDATORY 68 O.S. 2011, Section 2368.4, is
- 12 amended to read as follows:
- 13 | Section 2368.4 A. The Oklahoma Tax Commission shall include on
- 14 each state individual income tax return form for tax years beginning
- 15 after December 31,  $\frac{2002}{2019}$ , and each state corporate tax return
- 16 form for tax years beginning after December 31, 2002 2019, an
- 17 opportunity for the taxpayer to donate from a tax refund for the
- 18 | benefit of the Oklahoma Silver Haired Legislature and the Oklahoma
- 19 | Silver Haired Legislature Alumni Association activities.
- B. The monies generated from donations made pursuant to
- 21 | subsection A of this section shall be used by the Department of
- 22 | Human Services for the following purposes:
  - 1. a. To fund all reasonable expenses of:
- 24 (1) Oklahoma Silver Haired Legislators,

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- (2) Oklahoma Silver Haired Legislature training sessions,
- (3) Silver Haired Legislature interim studies, and
- (4) Silver Haired Legislature advocacy activities
  approved by the Oklahoma Silver Haired
  Legislature Alumni Association Executive Board,
  and
- b. Monies authorized by this paragraph may only be used for expenses incurred by Silver Haired Legislators and alternates and other members of the Oklahoma Silver Haired Legislature Alumni Association as approved by the Oklahoma Silver Haired Legislature Alumni Association Executive Board for reasonable expenses incurred in activities described in this section; provided, no monies shall be expended for salaries; and
- 2. Monies generated in excess of Fifty Thousand Dollars (\$50,000.00) shall be used to fund those programs or services for senior citizens which are recommended to the Department for funding by the Oklahoma Silver Haired Legislature Alumni Association.
- C. All monies generated pursuant to subsection A of this section shall be paid to the State Treasurer and placed to the credit of the Oklahoma Silver Haired Legislature Excellence in State Government Revolving Fund.

1	SECTION 3. This act shall become effective November 1, 2019.
2	Passed the House of Representatives the 7th day of March, 2019.
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5	Presiding Officer of the House of Representatives
6	Passed the Senate the day of, 2019.
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