

1 **SENATE FLOOR VERSION**

2 April 2, 2019

3 **AS AMENDED**

4 ENGROSSED HOUSE  
5 BILL NO. 2671

6 By: Fetgatter of the House

7 and

8 Bice of the Senate

9 **[ revenue and taxation - income tax donations from**  
10 **refunds - Oklahoma Silver Haired Legislature -**  
11 **continuation of checkoff on income tax forms -**  
12 **effective date ]**

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

14 SECTION 1. AMENDATORY 68 O.S. 2011, Section 2368.2, as  
15 amended by Section 1, Chapter 112, O.S.L. 2017 (68 O.S. Supp. 2018,  
16 Section 2368.2), is amended to read as follows:

17 Section 2368.2. A. Except as exempted in subsection B of this  
18 section, if on September 1 of any year the total contributions to  
19 any one of the funds created through donations or contributions from  
20 income tax refunds by checking the appropriate box on the income tax  
21 return forms do not equal Fifteen Thousand Dollars (\$15,000.00) or  
22 more for three (3) consecutive years, the explanations and spaces  
23 for designating contributions to the fund shall be removed from the  
24 income tax return forms for the following and all subsequent years.

1 All contributions to the removed fund after September 1 shall be  
2 refunded to the taxpayer.

3 B. The provisions of this section shall not apply to ~~the~~:

4 1. The Income Tax Checkoff Revolving Fund for the Support of  
5 the Folds of Honor Scholarship Program authorized in Section 2368.19  
6 of this title; or

7 2. The Oklahoma Silver Haired Legislature - Excellence in State  
8 Government Revolving Fund.

9 SECTION 2. AMENDATORY 68 O.S. 2011, Section 2368.4, is  
10 amended to read as follows:

11 Section 2368.4 A. The Oklahoma Tax Commission shall include on  
12 each state individual income tax return form for tax years beginning  
13 after December 31, ~~2002~~ 2019, and each state corporate tax return  
14 form for tax years beginning after December 31, ~~2002~~ 2019, an  
15 opportunity for the taxpayer to donate from a tax refund for the  
16 benefit of the Oklahoma Silver Haired Legislature and the Oklahoma  
17 Silver Haired Legislature Alumni Association activities.

18 B. The monies generated from donations made pursuant to  
19 subsection A of this section shall be used by the Department of  
20 Human Services for the following purposes:

21 1. a. To fund all reasonable expenses of:

22 (1) Oklahoma Silver Haired Legislators,

23 (2) Oklahoma Silver Haired Legislature training  
24 sessions,

1 (3) Silver Haired Legislature interim studies, and  
2 (4) Silver Haired Legislature advocacy activities  
3 approved by the Oklahoma Silver Haired  
4 Legislature Alumni Association Executive Board,  
5 and

6 b. Monies authorized by this paragraph may only be used  
7 for expenses incurred by Silver Haired Legislators and  
8 alternates and other members of the Oklahoma Silver  
9 Haired Legislature Alumni Association as approved by  
10 the Oklahoma Silver Haired Legislature Alumni  
11 Association Executive Board for reasonable expenses  
12 incurred in activities described in this section;  
13 provided, no monies shall be expended for salaries;  
14 and

15 2. Monies generated in excess of Fifty Thousand Dollars  
16 (\$50,000.00) shall be used to fund those programs or services for  
17 senior citizens which are recommended to the Department for funding  
18 by the Oklahoma Silver Haired Legislature Alumni Association.

19 C. All monies generated pursuant to subsection A of this  
20 section shall be paid to the State Treasurer and placed to the  
21 credit of the Oklahoma Silver Haired Legislature - Excellence in  
22 State Government Revolving Fund.

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1 C. There is hereby created in the State Treasury a revolving  
2 fund for the Department of Human Services to be designated the  
3 "Income Tax Checkoff Revolving Fund for Oklahoma Regional Food  
4 Banks". The fund shall be a continuing fund, not subject to fiscal  
5 year limitations, and shall consist of all monies apportioned to the  
6 fund pursuant to the provisions of this section. All monies  
7 accruing to the credit of the fund are hereby appropriated and may  
8 be budgeted and expended by the Department of Human Services for the  
9 purpose of providing funding for all regional food banks in this  
10 state. Expenditures from the fund shall be made upon warrants  
11 issued by the State Treasurer against claims filed as prescribed by  
12 law with the Director of the Office of Management and Enterprise  
13 Services for approval and payment.

14 D. If a taxpayer makes a donation pursuant to subsection A of  
15 this section in error, such taxpayer may file a claim for refund at  
16 any time within three (3) years from the due date of the tax return.  
17 Such claims shall be filed pursuant to the provisions of Section  
18 2373 of this title. Prior to the apportionment set forth in this  
19 section, an amount equal to the total amount of refunds made  
20 pursuant to this subsection during any one (1) year shall be  
21 deducted from the total donations received pursuant to this section  
22 during the following year and such amount deducted shall be paid to  
23 the State Treasurer and placed to the credit of the Income Tax  
24 Withholding Refund Account.

1 E. Pursuant to Section 2368.18 of this title, the income tax  
2 checkoff contained in this section is hereby reauthorized effective  
3 ~~January 1, 2014~~ January 1, 2019.

4 SECTION 4. This act shall become effective November 1, 2019.

5 COMMITTEE REPORT BY: COMMITTEE ON FINANCE  
6 April 2, 2019 - DO PASS AS AMENDED  
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