

An Act

ENROLLED HOUSE
BILL NO. 2671

By: Fetgatter of the House

and

Bice of the Senate

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, 2368.4 and 2368.16, as last amended by Section 86, Chapter 15, O.S.L. 2013 (68 O.S. Supp. 2018, Sections 2368.2 and 2368.16), which relate to income tax donations from refunds; modifying references to certain income tax years with respect to income tax checkoff for Oklahoma Silver Haired Legislature; modifying provisions related to continuation of checkoff on income tax forms; reauthorizing income tax checkoff for Oklahoma regional food banks; and providing an effective date.

SUBJECT: Income tax checkoffs

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

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

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

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

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

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

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

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

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

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

1. a. To fund all reasonable expenses of:

- (1) Oklahoma Silver Haired Legislators,
- (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.

SECTION 3. AMENDATORY 68 O.S. 2011, Section 2368.16, as last amended by Section 86, Chapter 15, O.S.L. 2013 (68 O.S. Supp. 2018, Section 2368.16), is amended to read as follows:

Section 2368.16 A. Each state individual income tax return form for tax years which begin after December 31, 2007, and each state corporate tax return form for tax years beginning after December 31, 2007, shall contain a provision to allow a donation from a tax refund for the benefit of any regional food bank in this state. For purposes of this section, "regional food bank" means a nonprofit charitable organization exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3), which as a part of a food bank network, maintains a food distribution operation providing food to other nonprofit entities that offer groceries or meals to people in need of food assistance. The provision to allow donation shall read as follows:

Support of programs for regional food banks in this state.
Check if you wish to donate from your tax refund: () \$2, () \$5,
or () \$_____.

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 Income Tax Checkoff Revolving Fund for Oklahoma Regional Food Banks created in subsection C of this section.

C. There is hereby created in the State Treasury a revolving fund for the Department of Human Services to be designated the

"Income Tax Checkoff Revolving Fund for Oklahoma Regional Food Banks". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all monies apportioned to the fund pursuant to the provisions of this section. All monies accruing to the credit of the fund are hereby appropriated and may be budgeted and expended by the Department of Human Services for the purpose of providing funding for all regional food banks in this state. 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 this title. 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.

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

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

Passed the House of Representatives the 7th day of May, 2019.

Presiding Officer of the House
of Representatives

Passed the Senate the 23rd day of April, 2019.

Presiding Officer of the Senate

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: _____