

1 STATE OF OKLAHOMA

2 1st Session of the 57th Legislature (2019)

3 HOUSE BILL 2671

By: Wallace

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5  
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68  
8 O.S. 2011, Sections 2368.2, as amended by Section 1,  
9 Chapter 112, O.S.L. 2017 and 2368.4 (68 O.S. Supp.  
10 2018, Section 2368.2), which relate to income tax  
11 donations from refunds; modifying references to  
12 certain income tax years with respect to income tax  
13 checkoff for Oklahoma Silver Haired Legislature;  
14 modifying provisions related to continuation of  
15 checkoff on income tax forms; and providing an  
16 effective date.

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

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

21 Section 2368.2 A. Except as exempted in subsection B of this  
22 section, if on September 1 of any year the total contributions to  
23 any one of the funds created through donations or contributions from  
24 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

1 income tax return forms for the following and all subsequent years.  
2 All contributions to the removed fund after September 1 shall be  
3 refunded to the taxpayer.

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

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

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

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

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

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

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

23 (1) Oklahoma Silver Haired Legislators,

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

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

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

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

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SECTION 3. This act shall become effective November 1, 2019.

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