

1 ENGROSSED HOUSE
2 BILL NO. 2671

By: Fetgatter of the House

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4 Bice of the Senate

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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

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.

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

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, ~~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.

20 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:

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

24 (1) Oklahoma Silver Haired Legislators,

- 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.

