

1 ENGROSSED SENATE AMENDMENT
TO

2 ENGROSSED HOUSE
BILL NO. 2671

By: Fetgatter of the House

and

Bice of the Senate

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.

14 AMENDMENT NO. 1. Page 3, line 24 1/2, add new Section 3 as follows:

15 "SECTION 3. AMENDATORY 68 O.S. 2011, Section 2368.16, as
16 last amended by Section 86, Chapter 15, O.S.L. 2013 (68 O.S. Supp.
17 2018, Section 2368.16), is amended to read as follows:

18 Section 2368.16. A. Each state individual income tax return
19 form for tax years which begin after December 31, 2007, and each
20 state corporate tax return form for tax years beginning after
21 December 31, 2007, shall contain a provision to allow a donation
22 from a tax refund for the benefit of any regional food bank in this
23 state. For purposes of this section, "regional food bank" means a
24 nonprofit charitable organization exempt from taxation pursuant to

1 the provisions of the Internal Revenue Code, 26 U.S.C., Section
2 501(c)(3), which as a part of a food bank network, maintains a food
3 distribution operation providing food to other nonprofit entities
4 that offer groceries or meals to people in need of food assistance.
5 The provision to allow donation shall read as follows:

6 Support of programs for regional food banks in this state.

7 Check if you wish to donate from your tax refund: () \$2, () \$5,
8 or () \$_____.

9 B. Except as otherwise provided for in this section, all monies
10 generated pursuant to subsection A of this section shall be paid to
11 the State Treasurer by the Oklahoma Tax Commission and placed to the
12 credit of the Income Tax Checkoff Revolving Fund for Oklahoma
13 Regional Food Banks created in subsection C of this section.

14 C. There is hereby created in the State Treasury a revolving
15 fund for the Department of Human Services to be designated the
16 "Income Tax Checkoff Revolving Fund for Oklahoma Regional Food
17 Banks". The fund shall be a continuing fund, not subject to fiscal
18 year limitations, and shall consist of all monies apportioned to the
19 fund pursuant to the provisions of this section. All monies
20 accruing to the credit of the fund are hereby appropriated and may
21 be budgeted and expended by the Department of Human Services for the
22 purpose of providing funding for all regional food banks in this
23 state. Expenditures from the fund shall be made upon warrants
24 issued by the State Treasurer against claims filed as prescribed by

1 law with the Director of the Office of Management and Enterprise
2 Services for approval and payment.

3 D. If a taxpayer makes a donation pursuant to subsection A of
4 this section in error, such taxpayer may file a claim for refund at
5 any time within three (3) years from the due date of the tax return.
6 Such claims shall be filed pursuant to the provisions of Section
7 2373 of this title. Prior to the apportionment set forth in this
8 section, an amount equal to the total amount of refunds made
9 pursuant to this subsection during any one (1) year shall be
10 deducted from the total donations received pursuant to this section
11 during the following year and such amount deducted shall be paid to
12 the State Treasurer and placed to the credit of the Income Tax
13 Withholding Refund Account.

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

17 and renumber subsequent section

18 and amend the title to conform

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

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Presiding Officer of the Senate

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5 Passed the House of Representatives the ____ day of _____,

6 2019.

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Presiding Officer of the House
of Representatives

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1 ENGROSSED HOUSE
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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.

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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4 _____
5 Presiding Officer of the House
6 of Representatives

7 Passed the Senate the ___ day of _____, 2019.

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9 _____
10 Presiding Officer of the Senate