

STATE OF OKLAHOMA

1st Session of the 60th Legislature (2025)

COMMITTEE SUBSTITUTE
FOR

SENATE BILL NO. 190

By: Pederson of the Senate

and

Pae of the House

COMMITTEE SUBSTITUTE

An Act relating to income tax; amending 68 O.S. 2021, Section 2368.16, which relates to donation from a tax refund; reauthorizing donation of tax refund for the benefit of a regional food bank; updating statutory reference; providing an effective date; and declaring an emergency.

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

SECTION 1. AMENDATORY 68 O.S. 2021, 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

1 the provisions of the Internal Revenue Code of 1986, as amended, 26
2 U.S.C., Section 501(c)(3), which as a part of a food bank network,
3 maintains a food distribution operation providing food to other
4 nonprofit entities that offer groceries or meals to people in need
5 of food assistance. The provision to allow donation shall read as
6 follows:

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

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

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

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

1 issued by the State Treasurer against claims filed as prescribed by
2 law with the Director of the Office of Management and Enterprise
3 Services for approval and payment.

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

15 E. Pursuant to Section 2368.18 of this title, the income tax
16 checkoff contained in this section is hereby reauthorized effective
17 ~~January 1, 2019~~ January 1, 2026.

18 SECTION 2. This act shall become effective July 1, 2025.

19 SECTION 3. It being immediately necessary for the preservation
20 of the public peace, health or safety, an emergency is hereby
21 declared to exist, by reason whereof this act shall take effect and
22 be in full force from and after its passage and approval.

23
24 60-1-1809

QD

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