

1 ENGROSSED HOUSE
2 BILL NO. 3044

By: West (Josh) and Fugate of
the House

3 and

4 Stanley of the Senate

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8 An Act relating to tax refunds; amending 72 O.S.
9 2021, Section 63.19, which relates to tax refund
10 donations to Oklahoma Department of Veterans Affairs;
11 reauthorizing provisions; and providing an effective
12 date.

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

16 SECTION 1. AMENDATORY 72 O.S. 2021, Section 63.19, is
17 amended to read as follows:

18 Section 63.19. A. The Oklahoma Tax Commission shall include on
19 each state individual income tax return form for tax years beginning
20 after December 31, 2001, and each state corporate tax return form
21 for tax years beginning after December 31, 2001, an opportunity for
22 the taxpayer to donate from a tax refund for the benefit of the
23 Oklahoma Department of Veterans Affairs Equipment and Capital
24 Improvement Program.

1 B. The monies generated from donations made pursuant to
2 subsection A of this section shall be used by the Oklahoma
3 Department of Veterans Affairs to purchase equipment and develop
4 capital improvement projects and to acquire properties for expanding
5 or improving existing projects, or for future projects to include
6 site acquisition, architectural plan development and construction.

7 C. Except as otherwise provided for in this section, all monies
8 generated pursuant to subsection A of this section shall be paid to
9 the State Treasurer and placed to the credit of the Capital
10 Improvement Program Revolving Fund.

11 D. There is hereby created in the State Treasury a revolving
12 fund for the Oklahoma Department of Veterans Affairs to be
13 designated "Capital Improvement Program Revolving Fund". The fund
14 shall be a continuing fund not subject to fiscal year limitations
15 and shall consist of all monies received pursuant to the provisions
16 of this section. The Oklahoma Department of Veterans Affairs is
17 hereby authorized to invest all or part of the monies of the fund in
18 securities and any interest or dividends accruing from the
19 investments and any monies generated at the time of redemption of
20 the investments shall be deposited in the Capital Improvement
21 Program Revolving Fund. All monies accruing to the credit of the
22 fund are hereby appropriated and may be budgeted and expended by the
23 Oklahoma Department of Veterans Affairs for the purposes stated in
24 subsection B of this section. Any monies withdrawn from the fund by

1 the Oklahoma Department of Veterans Affairs for investment pursuant
2 to this section shall be deemed to be for the purpose of equipment
3 purchases or enhancing the veterans capital improvement programs of
4 the State of Oklahoma. Expenditures from the fund shall be made
5 upon warrants issued by the State Treasurer against claims filed as
6 prescribed by law with the Director of the Office of Management and
7 Enterprise Services for approval and payment.

8 E. If a taxpayer makes a donation pursuant to subsection A of
9 this section in error, the taxpayer may file a claim for refund at
10 any time within three (3) years from the due date of the tax return.
11 Such claims shall be filed pursuant to the provisions of Section
12 2373 of Title 68 of the Oklahoma Statutes and, if allowed, shall be
13 paid pursuant to the provisions of said section. Prior to the
14 apportionment set forth in subsection C of this section, an amount
15 equal to the total amount of refunds made pursuant to this
16 subsection during any one (1) year shall be deducted during the
17 following year, and the amount deducted shall be paid to the State
18 Treasurer and placed to the credit of the Income Tax Withholding
19 Refund Account.

20 F. The Legislature hereby reauthorizes the provisions of this
21 section.

22 SECTION 2. This act shall become effective November 1, 2026.
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1 Passed the House of Representatives the 17th day of February,
2026.

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Presiding Officer of the House
of Representatives

6 Passed the Senate the _____ day of _____, 2026.

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Presiding Officer of the Senate