



1 the taxpayer to donate from a tax refund for the benefit of the  
2 Oklahoma Department of Veterans Affairs Equipment and Capital  
3 Improvement Program.

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

10 C. 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 and placed to the credit of the Capital  
13 Improvement Program Revolving Fund.

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

1 fund are hereby appropriated and may be budgeted and expended by the  
2 Oklahoma Department of Veterans Affairs for the purposes stated in  
3 subsection B of this section. Any monies withdrawn from the fund by  
4 the Oklahoma Department of Veterans Affairs for investment pursuant  
5 to this section shall be deemed to be for the purpose of equipment  
6 purchases or enhancing the veterans capital improvement programs of  
7 the State of Oklahoma. Expenditures from the fund shall be made  
8 upon warrants issued by the State Treasurer against claims filed as  
9 prescribed by law with the Director of the Office of Management and  
10 Enterprise Services for approval and payment.

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

23 F. The Legislature hereby reauthorizes the provisions of this  
24 section.

1 SECTION 2. This act shall become effective November 1, 2026.

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3 COMMITTEE REPORT BY: COMMITTEE ON HEALTH AND HUMAN SERVICES  
4 OVERSIGHT, dated 02/12/2026 - DO PASS.  
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