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February 9, 2026

By: Hicks

An Act relating to tax refund donation; amending 29 O.S. 2021, Section 3-310, which relates to the Wildlife Diversity Fund; reauthorizing certain income tax checkoff; updating statutory language; and providing an effective date.

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

SECTION 1. AMENDATORY 29 O.S. 2021, Section 3-310, is amended to read as follows:

Section 3-310. A. The Oklahoma Tax Commission shall include on each state individual income tax return form for tax ~~years beginning after December 31, 2001~~ tax year 2002 and subsequent tax years, and each state corporate tax return form for ~~tax years beginning after December 31, 2001~~ tax year 2002 and subsequent tax years, an opportunity for the taxpayer to donate from a tax refund for the benefit of the Oklahoma Wildlife Diversity Program.

B. For purposes of this section, "nongame wildlife" means any species of wildlife not legally classified as a game species or furbearer by statute or by rule adopted pursuant to statute.

1 C. Except as otherwise provided for in this section, all monies
2 generated pursuant to subsection A of this section shall be paid to
3 the State Treasurer and placed to the credit of the Wildlife
4 Diversity Fund.

5 D. There is hereby created in the State Treasury a revolving
6 fund for the Oklahoma Wildlife Conservation Commission to be
7 designated the "Wildlife Diversity Fund". The fund shall be a
8 continuing fund, not subject to fiscal year limitations, and shall
9 consist of all monies received under the provisions of subsection C
10 of this section by the Oklahoma Wildlife Conservation Commission.
11 The Oklahoma Wildlife Conservation Commission is hereby authorized
12 to invest all or part of the monies of ~~said~~ such fund in any
13 investment permitted by a written investment policy adopted by the
14 Oklahoma Wildlife Conservation Commission; provided, all investments
15 shall be made in accordance with the Oklahoma Uniform Prudent
16 Investor Act. Any interest or dividends accruing from such
17 investments shall be deposited in the Wildlife Diversity Fund. All
18 monies accruing to the credit of ~~said~~ such fund are hereby
19 appropriated and may be budgeted and expended by the Oklahoma
20 Wildlife Conservation Commission for the purpose of preserving,
21 protecting, perpetuating, and enhancing nongame wildlife in this
22 state. Any monies withdrawn from ~~said~~ such fund by the Oklahoma
23 Wildlife Conservation Commission for investment pursuant to this
24 section shall be deemed to be for the purpose of preserving,

1 protecting, perpetuating, and enhancing nongame wildlife in this
2 state. Expenditures from ~~said~~ such fund shall be made upon warrants
3 issued by the State Treasurer against claims filed as prescribed by
4 law with the Director of the Office of Management and Enterprise
5 Services for approval and payment.

6 E. If a taxpayer makes a donation pursuant to subsection A of
7 this section in error, such taxpayer may file a claim for refund at
8 any time within three (3) years from the due date of the tax return.
9 Such claims shall be filed pursuant to the provisions of Section
10 2373 of Title 68 of the Oklahoma Statutes and, if allowed, shall be
11 paid pursuant to ~~the provisions of said section~~ those provisions.

12 Prior to the apportionment set forth in subsection C of this
13 section, an amount equal to the total amount of refunds made
14 pursuant to this subsection during any one (1) year shall be
15 deducted from the total donations received pursuant to this section
16 during the following year and such amount deducted shall be paid to
17 the State Treasurer and placed to the credit of the Income Tax
18 Withholding Refund Account.

19 F. Pursuant to Section 2368.18 of Title 68 of the Oklahoma
20 Statutes, the income tax checkoff contained in this section is
21 hereby reauthorized effective January 1, ~~2022~~ 2027.

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

23 COMMITTEE REPORT BY: COMMITTEE ON REVENUE AND TAXATION
24 February 9, 2026 - DO PASS