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March 3, 2025

COMMITTEE SUBSTITUTE  
FOR

SENATE BILL NO. 190

By: Pederson of the Senate

and

## Pae of the House

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 the provisions of the Internal Revenue Code of 1986, as amended, 26

1 U.S.C., Section 501(c)(3), which as a part of a food bank network,  
2 maintains a food distribution operation providing food to other  
3 nonprofit entities that offer groceries or meals to people in need  
4 of food assistance. The provision to allow donation shall read as  
5 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, 2019~~ January 1, 2026.

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

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

22 COMMITTEE REPORT BY: COMMITTEE ON REVENUE AND TAXATION  
23 March 3, 2025 - DO PASS AS AMENDED BY CS  
24