

1 STATE OF OKLAHOMA

2 2nd Session of the 60th Legislature (2026)

3 SENATE BILL 1832

By: Stanley

7 AS INTRODUCED

8 An Act relating to income tax; amending 68 O.S. 2021,  
9 Section 2368.28, which relates to income tax refund  
donation to the Indigent Veteran Burial Program;  
10 reauthorizing donation for certain tax years;  
amending 72 O.S. 2021, Section 63.19, which relates  
11 to the Oklahoma Department of Veterans Affairs  
Equipment and Capital Improvement Program;  
12 reauthorizing donation for certain tax years;  
13 updating statutory reference; updating statutory  
language; providing an effective date; and declaring  
an emergency.

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

17 SECTION 1. AMENDATORY 68 O.S. 2021, Section 2368.28, is  
18 amended to read as follows:

19 Section 2368.28. A. Each state individual income tax return  
20 form for tax years ~~which begin after December 31, 2016~~ 2017 through  
21 2020 and tax year 2026 and subsequent tax years, and each state  
22 corporate tax return form for tax years ~~beginning after December 31,~~  
23 ~~2016~~ 2017 through 2020 and tax year 2026 and subsequent tax years,  
24 shall contain a provision to allow a donation from a tax refund for

1 the benefit of the Oklahoma Department of Veterans Affairs Indigent  
2 Veteran Burial Program.

3       B. All monies generated pursuant to subsection A of this  
4 section shall be paid to the State Treasurer by the Oklahoma Tax  
5 Commission and placed to the credit of the Indigent Veteran Burial  
6 Revolving Fund created in subsection C of this section.

7       C. There is hereby created in the State Treasury a revolving  
8 fund to be designated the "Indigent Veteran Burial Revolving Fund"  
9 and administered by the Oklahoma Department of Veterans Affairs.  
10 The fund shall be a continuing fund, not subject to fiscal year  
11 limitations, and shall consist of all the monies received pursuant  
12 to the provisions of subsection A of this section and any donations  
13 received from any individuals or organizations. All monies accruing  
14 to the credit of the fund are appropriated and may be budgeted and  
15 expended by the Oklahoma Department of Veterans Affairs to provide  
16 reimbursement to a cemetery or funeral home for costs incurred  
17 burying an indigent veteran; provided, the maximum reimbursement  
18 shall not exceed Five Hundred Dollars (\$500.00) per veteran and  
19 total reimbursements made in calendar year 2017 shall be limited to  
20 Twenty Thousand Dollars (\$20,000.00). Expenditures from the fund  
21 shall be made upon warrants issued by the State Treasurer against  
22 claims filed as prescribed by law with the Director of the Office of  
23 Management and Enterprise Services for approval and payment.

1       D. If a taxpayer makes a donation pursuant to subsection A of  
2 this section in error, such taxpayer may file a claim for refund at  
3 any time within three (3) years from the due date of the tax return.  
4 Such claims shall be filed pursuant to the provisions of Section  
5 2373 of ~~Title 68 of the Oklahoma Statutes~~ this title. Prior to the  
6 apportionment set forth in this section, an amount equal to the  
7 total amount of refunds made pursuant to this subsection during any  
8 one (1) year shall be deducted from the total donations received  
9 pursuant to this section during the following year and such amount  
10 deducted shall be paid to the State Treasurer and placed to the  
11 credit of the Income Tax Withholding Refund Account.

12       E. Pursuant to Section 2368.18 of this title, the income tax  
13 checkoff contained in this section is hereby reauthorized upon the  
14 effective date of this act.

15       SECTION 2.       AMENDATORY       72 O.S. 2021, Section 63.19, is  
16 amended to read as follows:

17       Section 63.19. A. The Oklahoma Tax Commission shall include on  
18 each state individual income tax return form for tax years beginning  
19 after December 31, 2001 1994 through 2008, and each state corporate  
20 tax return form for tax years beginning after December 31, 2001 1994  
21 through 2008 and tax year 2026 and subsequent tax years, an  
22 opportunity for the taxpayer to donate from a tax refund for the  
23 benefit of the Oklahoma Department of Veterans Affairs Equipment and  
24 Capital 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 the "Capital Improvement Program Revolving Fund". The  
14 fund shall be a continuing fund not subject to fiscal year  
15 limitations and shall consist of all monies received pursuant to the  
16 provisions of this section. The Oklahoma Department of Veterans  
17 Affairs is hereby authorized to invest all or part of the monies of  
18 the fund in securities and any interest or dividends accruing from  
19 the investments and any monies generated at the time of redemption  
20 of 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 this state.~~ Expenditures from the fund shall  
5 be made upon warrants issued by the State Treasurer against claims  
6 filed as prescribed by law with the Director of the Office of  
7 Management and 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~~ such 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. Pursuant to Section 2368.18 of this title, the income tax  
21 checkoff contained in this section is hereby reauthorized upon the  
22 effective date of this act.

23 SECTION 3. This act shall become effective July 1, 2026.  
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1 SECTION 4. It being immediately necessary for the preservation  
2 of the public peace, health or safety, an emergency is hereby  
3 declared to exist, by reason whereof this act shall take effect and  
4 be in full force from and after its passage and approval.

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