

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 3044

By: West (Josh)

6 AS INTRODUCED

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

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

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

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

21 B. The monies generated from donations made pursuant to
22 subsection A of this section shall be used by the Oklahoma
23 Department of Veterans Affairs to purchase equipment and develop

1 capital improvement projects and to acquire properties for expanding
2 or improving existing projects, or for future projects to include
3 site acquisition, architectural plan development and construction.

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

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

1 the State of Oklahoma. Expenditures from the fund shall be made
2 upon warrants issued by the State Treasurer against claims filed as
3 prescribed by law with the Director of the Office of Management and
4 Enterprise Services for approval and payment.

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

17 F. The Legislature hereby reauthorizes the provisions of this
18 section.

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