

**BILL SUMMARY**  
2<sup>nd</sup> Session of the 60<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>HB3044</b>
<b>Version:</b>	<b>INT</b>
<b>Request Number:</b>	<b>14577</b>
<b>Author:</b>	<b>Rep. Josh West</b>
<b>Date:</b>	<b>2/3/2026</b>
<b>Impact:</b>	<b>No Impact</b>

**Research Analysis**

HB3044, as introduced, reauthorizes the income tax checkoff for the Oklahoma Department of Veterans Affairs Equipment and Capital Improvement Program.

Prepared By: Quyen Do

**Fiscal Analysis**

In its current form, HB3044 reauthorizes the income tax checkoff for the Oklahoma Department of Veterans Affairs Equipment and Capital Improvement program. This measure is not expected to directly impact state revenue or state appropriations.

Officials from the Oklahoma Tax Commission have provided the following analysis:

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**ESTIMATED REVENUE IMPACT:**

**FY27: \$0**

**FY28: \$0**

**ANALYSIS:** HB 3044 proposes to amend 72 O.S. § 63.19, reauthorizing the income tax refund checkoff for the benefit of the Oklahoma Department of Veterans Affairs Equipment and Capital Improvement Program, beginning with tax year 2026.<sup>1</sup> This checkoff expired in 2008 under 68 O.S. § 2368.18, which mandates that all income tax checkoffs in state statute expire four years after enactment unless reauthorized by the Legislature.

Prepared By: Zach Penrod, House Fiscal Staff

**Other Considerations**

None.