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<b>BILL/VERSION:</b>	SB 1405 / INTRODUCED	<b>ANALYST:</b> LH
<b>AUTHORS:</b>	Sen. Hicks	<b>DATE:</b> 2/3/2026
<b>TAX(ES):</b>	Income	
<b>SUBJECT(S):</b>	Refund Check-off	
<b>EFFECTIVE DATE:</b>	November 1, 2026	<b>Emergency</b> <input type="checkbox"/>

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**ESTIMATED REVENUE IMPACT:**

**FY27: \$0**

**FY28: \$0**

**ANALYSIS:** SB 1405 reauthorizes the income tax refund checkoff benefiting the Oklahoma Wildlife Diversity Program, beginning with tax year 2027.<sup>1</sup> This checkoff expires in 2025. Section 2368.18 of Title 68 of the Oklahoma Statutes requires all income tax checkoffs in state statute to expire four years after enactment unless reauthorized by the Legislature.

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<sup>1</sup> The language in subsection (A) implies that the checkoff should be included on the 2026 income tax return, but subsection (F) explicitly states that the checkoff is reauthorized effective January 1, 2027.

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2/3/26

DATE

*Huan Gong*

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DR. HUAN GONG, CHIEF TAX ECONOMIST

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2/3/26

DATE

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*Marie Schuble*

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MARIE SCHUBLE, DIVISION DIRECTOR

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2/3/26

DATE

*Joseph P. Gappa*

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JOSEPH P. GAPPY, FOR THE COMMISSION