



BILL/VERSION: SB 1405 / INTRODUCED

ANALYST: LH

AUTHORS: Sen. Hicks

DATE: 2/3/2026

TAX(ES): Income

SUBJECT(S): Refund Check-off

EFFECTIVE DATE: November 1, 2026

Emergency ☐

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 2027.¹ 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.

¹ 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.

2/3/26

DATE

Huan Gong

DR. HUAN GONG, CHIEF TAX ECONOMIST

2/3/26

DATE

Marie Schuble

MARIE SCHUBLE, DIVISION DIRECTOR

2/3/26

DATE

Joseph P. Gappa

JOSEPH P. GAPPA, FOR THE COMMISSION

The revenue impact provided herein is an estimate of the potential impact on the collection or apportionment of tax revenues affected by the proposed legislation. It is not intended to be an estimate of the overall fiscal impact on the state budget if the proposed legislation is enacted. This estimate reflects current available data as of the date of issuance and is subject to revision if additional information becomes known.