



BILL/VERSION: SB 1832 / INTRODUCED

ANALYST: LH

AUTHORS: Sen. Stanley

DATE: 1/29/2026

TAX(ES): Income

SUBJECT(S): Refund Check-off

EFFECTIVE DATE: July 1, 2026

Emergency

ESTIMATED REVENUE IMPACT:

FY27: \$0

ANALYSIS: SB 1832, proposes to amend 68 O.S. § 2368.28, reauthorizing the income tax refund checkoff for the benefit of the Oklahoma Department of Veterans Affairs Indigent Veteran Burial Program and 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. Both checkoffs expired pursuant to the provisions of 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.

2/5/26

DATE

Huan Gong

DR. HUAN GONG, CHIEF TAX ECONOMIST

2/5/26

DATE

Marie Schuble

MARIE SCHUBLE, DIVISION DIRECTOR

2/6/26

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.