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<b>BILL/VERSION:</b>	<b>SB 190</b> / Engrossed <sup>1</sup>	<b>ANALYST:</b> LH
<b>AUTHORS:</b>	Sen. Pederson and Rep. Pae	<b>DATE:</b> 3/27/2025
<b>TAX(ES):</b>	Income Tax	
<b>SUBJECT(S):</b>	Refund Checkoff	
<b>EFFECTIVE DATE:</b>	July 1, 2025	<b>Emergency</b> <input checked="" type="checkbox"/>

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**ESTIMATED REVENUE IMPACT:**  
**FY26: \$0**

**ANALYSIS:** Engrossed SB 190 reauthorizes the income tax refund checkoff for the benefit of any regional food bank in Oklahoma, beginning with tax year 2026. This checkoff expired in 2022 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.

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<sup>1</sup> Introduced SB 190 was not OTC related.

<u>3/27/25</u>	<u>Huan Gong</u>
DATE	DR. HUAN GONG, CHIEF TAX ECONOMIST
<u>3/27/25</u>	<u>Marie Schuble</u>
DATE	MARIE SCHUBLE, DIVISION DIRECTOR
<u>3/27/25</u>	<u>Joseph P. Gappa</u>
DATE	JOSEPH P. GAPP, FOR THE COMMISSION