

1 STATE OF OKLAHOMA

2 1st Session of the 60th Legislature (2025)

3 COMMITTEE SUBSTITUTE  
4 FOR

5 SENATE BILL 190

By: Pederson of the Senate

and

6 Pae of the House

7  
8  
9 COMMITTEE SUBSTITUTE

10 An Act relating to income tax; amending 68 O.S. 2021,  
11 Section 2368.16, which relates to donation from a tax  
12 refund; reauthorizing donation of tax refund for the  
13 benefit of a regional food bank; updating statutory  
14 reference; providing an effective date; and declaring  
15 an emergency.

16 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

17 SECTION 1. AMENDATORY 68 O.S. 2021, Section 2368.16, is  
18 amended to read as follows:

19 Section 2368.16. A. Each state individual income tax return  
20 form for tax years which begin after December 31, 2007, and each  
21 state corporate tax return form for tax years beginning after  
22 December 31, 2007, shall contain a provision to allow a donation  
23 from a tax refund for the benefit of any regional food bank in this  
24 state. For purposes of this section, "regional food bank" means a  
nonprofit charitable organization exempt from taxation pursuant to

1 the provisions of the Internal Revenue Code of 1986, as amended, 26  
2 U.S.C., Section 501(c)(3), which as a part of a food bank network,  
3 maintains a food distribution operation providing food to other  
4 nonprofit entities that offer groceries or meals to people in need  
5 of food assistance. The provision to allow donation shall read as  
6 follows:

7 Support of programs for regional food banks in this state.

8 Check if you wish to donate from your tax refund: ( ) \$2, ( ) \$5,  
9 or ( ) \$\_\_\_\_.

10 B. Except as otherwise provided for in this section, all monies  
11 generated pursuant to subsection A of this section shall be paid to  
12 the State Treasurer by the Oklahoma Tax Commission and placed to the  
13 credit of the Income Tax Checkoff Revolving Fund for Oklahoma  
14 Regional Food Banks created in subsection C of this section.

15 C. There is hereby created in the State Treasury a revolving  
16 fund for the Department of Human Services to be designated the  
17 "Income Tax Checkoff Revolving Fund for Oklahoma Regional Food  
18 Banks". The fund shall be a continuing fund, not subject to fiscal  
19 year limitations, and shall consist of all monies apportioned to the  
20 fund pursuant to the provisions of this section. All monies  
21 accruing to the credit of the fund are hereby appropriated and may  
22 be budgeted and expended by the Department of Human Services for the  
23 purpose of providing funding for all regional food banks in this  
24 state. Expenditures from the fund shall be made upon warrants

1 issued by the State Treasurer against claims filed as prescribed by  
2 law with the Director of the Office of Management and Enterprise  
3 Services for approval and payment.

4 D. If a taxpayer makes a donation pursuant to subsection A of  
5 this section in error, such taxpayer may file a claim for refund at  
6 any time within three (3) years from the due date of the tax return.  
7 Such claims shall be filed pursuant to the provisions of Section  
8 2373 of this title. Prior to the apportionment set forth in this  
9 section, an amount equal to the total amount of refunds made  
10 pursuant to this subsection during any one (1) year shall be  
11 deducted from the total donations received pursuant to this section  
12 during the following year and such amount deducted shall be paid to  
13 the State Treasurer and placed to the credit of the Income Tax  
14 Withholding Refund Account.

15 E. Pursuant to Section 2368.18 of this title, the income tax  
16 checkoff contained in this section is hereby reauthorized effective  
17 ~~January 1, 2019~~ January 1, 2026.

18 SECTION 2. This act shall become effective July 1, 2025.

19 SECTION 3. It being immediately necessary for the preservation  
20 of the public peace, health or safety, an emergency is hereby  
21 declared to exist, by reason whereof this act shall take effect and  
22 be in full force from and after its passage and approval.

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24 60-1-1809 QD 3/3/2025 5:46:03 PM