



BILL/VERSION:	HB 2096 / Engrossed ¹	ANALYST: LH
AUTHORS:	Rep. Menz and Sen. Murdock	DATE: 3/26/2025
TAX(ES):	Income Tax	
SUBJECT(S):	Refund Checkoff	
EFFECTIVE DATE:	November 1, 2025	Emergency <input type="checkbox"/>

ESTIMATED REVENUE IMPACT:

FY26: \$0

FY27: \$0

ANALYSIS: Engrossed HB 2096 reauthorizes the income tax refund checkoff for the Oklahoma Wildlife Diversity Program beginning with tax year 2026. This reauthorization is necessary because the checkoff was set to expire in 2025 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. While checkoffs can be removed under 68 O.S. § 2368.2 if total contributions fall below \$15,000 for three consecutive years, the Oklahoma Wildlife Diversity Program has consistently exceeded this threshold over the past three years.

¹ No substantive changes from the CS (2/26/25)

3/26/25
DATE

Huan Gong
DR. HUAN GONG, CHIEF TAX ECONOMIST

3/27/25
DATE

Marie Schuble
MARIE SCHUBLE, DIVISION DIRECTOR

3/27/25
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.