



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

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.

¹ 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. 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.