

1 STATE OF OKLAHOMA

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

3 COMMITTEE SUBSTITUTE  
FOR  
4 HOUSE BILL NO. 2096

By: Menz

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7 COMMITTEE SUBSTITUTE

8 An Act relating to Oklahoma Wildlife Diversity  
9 Program tax checkoff; amending 29 O.S. 2021, Section  
10 3-310, which relates to the Oklahoma Wildlife  
Diversity Program; extending reauthorization date;  
and providing an effective date.

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

14 SECTION 1. AMENDATORY 29 O.S. 2021, Section 3-310, is  
15 amended to read as follows:

16 Section 3-310. A. The Oklahoma Tax Commission shall include on  
17 each state individual income tax return form for tax years beginning  
18 after December 31, 2001, and each state corporate tax return form  
19 for tax years beginning after December 31, 2001, an opportunity for  
20 the taxpayer to donate from a tax refund for the benefit of the  
21 Oklahoma Wildlife Diversity Program.

22 B. For purposes of this section, "nongame wildlife" means any  
23 species of wildlife not legally classified as a game species or  
24 furbearer by statute or by rule adopted pursuant to statute.

1       C. Except as otherwise provided for in this section, all monies  
2 generated pursuant to subsection A of this section shall be paid to  
3 the State Treasurer and placed to the credit of the Wildlife  
4 Diversity Fund.

5       D. There is hereby created in the State Treasury a revolving  
6 fund for the Oklahoma Wildlife Conservation Commission to be  
7 designated the "Wildlife Diversity Fund". The fund shall be a  
8 continuing fund, not subject to fiscal year limitations, and shall  
9 consist of all monies received under the provisions of subsection C  
10 of this section by the Oklahoma Wildlife Conservation Commission.  
11 The Oklahoma Wildlife Conservation Commission is hereby authorized  
12 to invest all or part of the monies of said fund in any investment  
13 permitted by a written investment policy adopted by the Wildlife  
14 Conservation Commission; provided, all investments shall be made in  
15 accordance with the Oklahoma Uniform Prudent Investor Act. Any  
16 interest or dividends accruing from such investments shall be  
17 deposited in the Wildlife Diversity Fund. All monies accruing to  
18 the credit of said fund are hereby appropriated and may be budgeted  
19 and expended by the Oklahoma Wildlife Conservation Commission for  
20 the purpose of preserving, protecting, perpetuating and enhancing  
21 nongame wildlife in this state. Any monies withdrawn from said fund  
22 by the Oklahoma Wildlife Conservation Commission for investment  
23 pursuant to this section shall be deemed to be for the purpose of  
24 preserving, protecting, perpetuating and enhancing nongame wildlife

1 in this state. Expenditures from said fund shall be made upon  
2 warrants issued by the State Treasurer against claims filed as  
3 prescribed by law with the Director of the Office of Management and  
4 Enterprise Services for approval and payment.

5 E. If a taxpayer makes a donation pursuant to subsection A of  
6 this section in error, such taxpayer may file a claim for refund at  
7 any time within three (3) years from the due date of the tax return.  
8 Such claims shall be filed pursuant to the provisions of Section  
9 2373 of Title 68 of the Oklahoma Statutes and, if allowed, shall be  
10 paid pursuant to the provisions of said section. Prior to the  
11 apportionment set forth in subsection C of this section, an amount  
12 equal to the total amount of refunds made pursuant to this  
13 subsection during any one (1) year shall be deducted from the total  
14 donations received pursuant to this section during the following  
15 year and such amount deducted shall be paid to the State Treasurer  
16 and placed to the credit of the Income Tax Withholding Refund  
17 Account.

18 F. Pursuant to Section 2368.18 of Title 68 of the Oklahoma  
19 Statutes, the income tax checkoff contained in this section is  
20 hereby reauthorized effective January 1, 2022 2026.

21 SECTION 2. This act shall become effective November 1, 2025.  
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