

1                   **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2                   STATE OF OKLAHOMA

3                   1st Session of the 60th Legislature (2025)

4 COMMITTEE SUBSTITUTE  
FOR  
5 HOUSE BILL NO. 2096

By: Menz of the House

6                   and

7                   Murdock of the Senate

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11                   COMMITTEE SUBSTITUTE

12                  An Act relating to Oklahoma Wildlife Diversity  
13                  Program tax checkoff; amending 29 O.S. 2021, Section  
14                  3-310, which relates to the Oklahoma Wildlife  
15                  Diversity Program; extending reauthorization date;  
16                  and providing an effective date.

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

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

20                  Section 3-310. A. The Oklahoma Tax Commission shall include on  
21                  each state individual income tax return form for tax years beginning  
22                  after December 31, 2001, and each state corporate tax return form  
23                  for tax years beginning after December 31, 2001, an opportunity for

1      the taxpayer to donate from a tax refund for the benefit of the  
2      Oklahoma Wildlife Diversity Program.

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

6            C. Except as otherwise provided for in this section, all monies  
7      generated pursuant to subsection A of this section shall be paid to  
8      the State Treasurer and placed to the credit of the Wildlife  
9      Diversity Fund.

10          D. There is hereby created in the State Treasury a revolving  
11      fund for the Oklahoma Wildlife Conservation Commission to be  
12      designated the "Wildlife Diversity Fund". The fund shall be a  
13      continuing fund, not subject to fiscal year limitations, and shall  
14      consist of all monies received under the provisions of subsection C  
15      of this section by the Oklahoma Wildlife Conservation Commission.

16      The Oklahoma Wildlife Conservation Commission is hereby authorized  
17      to invest all or part of the monies of said fund in any investment  
18      permitted by a written investment policy adopted by the Wildlife  
19      Conservation Commission; provided, all investments shall be made in  
20      accordance with the Oklahoma Uniform Prudent Investor Act. Any  
21      interest or dividends accruing from such investments shall be  
22      deposited in the Wildlife Diversity Fund. All monies accruing to  
23      the credit of said fund are hereby appropriated and may be budgeted  
24      and expended by the Oklahoma Wildlife Conservation Commission for

1      the purpose of preserving, protecting, perpetuating and enhancing  
2      nongame wildlife in this state. Any monies withdrawn from said fund  
3      by the Oklahoma Wildlife Conservation Commission for investment  
4      pursuant to this section shall be deemed to be for the purpose of  
5      preserving, protecting, perpetuating and enhancing nongame wildlife  
6      in this state. Expenditures from said fund shall be made upon  
7      warrants issued by the State Treasurer against claims filed as  
8      prescribed by law with the Director of the Office of Management and  
9      Enterprise Services for approval and payment.

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

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

4 SECTION 2. This act shall become effective November 1, 2025.  
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6 COMMITTEE REPORT BY: COMMITTEE ON ENERGY AND NATURAL RESOURCES  
OVERSIGHT, dated 02/26/2025 - DO PASS, As Amended.  
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