1 ENGROSSED SENATE
   BILL NO. 190   By: Pederson of the Senate

2
                                                and
3
                                          Pae of the House
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6   An Act relating to income tax; amending 68 O.S. 2021,
           Section 2368.16, which relates to donation from a tax
7   refund; reauthorizing donation of tax refund for the
           benefit of a regional food bank; updating statutory
8   reference; providing an effective date; and declaring
           an emergency.
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11 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

12   SECTION 1.   AMENDATORY   68 O.S. 2021, Section 2368.16, is

13 amended to read as follows:

14   Section 2368.16. A. Each state individual income tax return

15 form for tax years which begin after December 31, 2007, and each

16 state corporate tax return form for tax years beginning after

17 December 31, 2007, shall contain a provision to allow a donation

18 from a tax refund for the benefit of any regional food bank in this

19 state. For purposes of this section, "regional food bank" means a

20 nonprofit charitable organization exempt from taxation pursuant to

21 the provisions of the Internal Revenue Code of 1986, as amended, 26

22 U.S.C., Section 501(c)(3), which as a part of a food bank network,

23 maintains a food distribution operation providing food to other

24 nonprofit entities that offer groceries or meals to people in need

1 of food assistance. The provision to allow donation shall read as

2 follows:

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

4 Check if you wish to donate from your tax refund: ( ) $2, ( ) $5,

5 or ( ) $____.

6   B. 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 by the Oklahoma Tax Commission and placed to the

9 credit of the Income Tax Checkoff Revolving Fund for Oklahoma

10 Regional Food Banks created in subsection C of this section.

11   C. There is hereby created in the State Treasury a revolving

12 fund for the Department of Human Services to be designated the

13 "Income Tax Checkoff Revolving Fund for Oklahoma Regional Food

14 Banks". The fund shall be a continuing fund, not subject to fiscal

15 year limitations, and shall consist of all monies apportioned to the

16 fund pursuant to the provisions of this section. All monies

17 accruing to the credit of the fund are hereby appropriated and may

18 be budgeted and expended by the Department of Human Services for the

19 purpose of providing funding for all regional food banks in this

20 state. Expenditures from the fund shall be made upon warrants

21 issued by the State Treasurer against claims filed as prescribed by

22 law with the Director of the Office of Management and Enterprise

23 Services for approval and payment.

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1   D. If a taxpayer makes a donation pursuant to subsection A of

2 this section in error, such taxpayer may file a claim for refund at

3 any time within three (3) years from the due date of the tax return.

4 Such claims shall be filed pursuant to the provisions of Section

5 2373 of this title. Prior to the apportionment set forth in this

6 section, an amount equal to the total amount of refunds made

7 pursuant to this subsection during any one (1) year shall be

8 deducted from the total donations received pursuant to this section

9 during the following year and such amount deducted shall be paid to

10 the State Treasurer and placed to the credit of the Income Tax

11 Withholding Refund Account.

12   E. Pursuant to Section 2368.18 of this title, the income tax

13 checkoff contained in this section is hereby reauthorized effective

14 ~~January 1, 2019~~ <u>January 1, 2026</u>.

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

16   SECTION 3. It being immediately necessary for the preservation

17 of the public peace, health or safety, an emergency is hereby

18 declared to exist, by reason whereof this act shall take effect and

19 be in full force from and after its passage and approval.

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1   Passed the Senate the 26th day of March, 2025.

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                                    _____

Presiding Officer of the Senate
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5   Passed the House of Representatives the ____ day of _____,

6 2025.

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                                    _____

Presiding Officer of the House
9   of Representatives

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