

# An Act

ENROLLED SENATE  
BILL NO. 770

By: Stephens and Murdock of the  
Senate

and

Roberts (Eric) and Waldron  
of the House

An Act relating to Wildlife Diversity tax check-off; amending 29 O.S. 2011, Section 3-310, as last amended by Section 1, Chapter 277, O.S.L. 2017 (29 O.S. Supp. 2020, Section 3-310), which relates to the Wildlife Diversity Program; extending reauthorization date; and providing an effective date.

SUBJECT: Tax check-off

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

SECTION 1. AMENDATORY 29 O.S. 2011, Section 3-310, as last amended by Section 1, Chapter 277, O.S.L. 2017 (29 O.S. Supp. 2020, Section 3-310), is amended to read as follows:

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

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

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

D. There is hereby created in the State Treasury a revolving fund for the Oklahoma Wildlife Conservation Commission to be designated the "Wildlife Diversity Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all monies received under the provisions of subsection C of this section by the Oklahoma Wildlife Conservation Commission. The Oklahoma Wildlife Conservation Commission is hereby authorized to invest all or part of the monies of said fund in any investment permitted by a written investment policy adopted by the Wildlife Conservation Commission; provided, all investments shall be made in accordance with the Oklahoma Uniform Prudent Investor Act. Any interest or dividends accruing from such investments shall be deposited in the Wildlife Diversity Fund. All monies accruing to the credit of said fund are hereby appropriated and may be budgeted and expended by the Oklahoma Wildlife Conservation Commission for the purpose of preserving, protecting, perpetuating and enhancing nongame wildlife in this state. Any monies withdrawn from said fund by the Oklahoma Wildlife Conservation Commission for investment pursuant to this section shall be deemed to be for the purpose of preserving, protecting, perpetuating and enhancing nongame wildlife in this state. Expenditures from said fund shall be made upon warrants issued by the State Treasurer against claims filed as prescribed by law with the Director of the Office of Management and Enterprise Services for approval and payment.

E. If a taxpayer makes a donation pursuant to subsection A of this section in error, such taxpayer may file a claim for refund at any time within three (3) years from the due date of the tax return. Such claims shall be filed pursuant to the provisions of Section 2373 of Title 68 of the Oklahoma Statutes and, if allowed, shall be paid pursuant to the provisions of said section. Prior to the apportionment set forth in subsection C of this section, an amount equal to the total amount of refunds made pursuant to this subsection during any one (1) year shall be deducted from the total donations received pursuant to this section during the following year and such amount deducted shall be paid to the State Treasurer

and placed to the credit of the Income Tax Withholding Refund Account.

F. Pursuant to Section 2368.18 of Title 68 of the Oklahoma Statutes, the income tax checkoff contained in this section is hereby reauthorized effective January 1, ~~2018~~ 2022.

SECTION 2. This act shall become effective November 1, 2021.

Passed the Senate the 8th day of March, 2021.

\_\_\_\_\_  
Presiding Officer of the Senate

Passed the House of Representatives the 22nd day of April, 2021.

\_\_\_\_\_  
Presiding Officer of the House  
of Representatives

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this \_\_\_\_\_

day of \_\_\_\_\_, 20\_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

By: \_\_\_\_\_

Approved by the Governor of the State of Oklahoma this \_\_\_\_\_

day of \_\_\_\_\_, 20\_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this \_\_\_\_\_

day of \_\_\_\_\_, 20\_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

By: \_\_\_\_\_