

**OKLAHOMA TAX COMMISSION**

**REVENUE IMPACT STATEMENT  
FIRST REGULAR SESSION, FIFTY-EIGHTH OKLAHOMA LEGISLATURE**

**DATE OF IMPACT STATEMENT:** April 26, 2021

**BILL NUMBER:** SB 436 **STATUS AND DATE OF BILL:** Enrolled 4/22/2021

**AUTHORS:** House Pae Senate Paxton

**TAX TYPE (S):** Income Tax **SUBJECT:** Other

**PROPOSAL:** Amendatory

Enrolled SB 436 proposes to amend 68 O.S. §2368.17 to reauthorize<sup>1</sup> the income tax refund checkoff program<sup>2</sup> for the benefit of the Oklahoma chapter of the Y.M.C.A Youth and Government program. The proposal allows donations to continue for tax year 2021 and subsequent years.

**EFFECTIVE DATE:** November 1, 2021

**REVENUE IMPACT:**

Insert dollar amount (plus or minus) of the expected change in state revenues due to this proposed legislation.

FY 22: None.

FY 23: None.

April 26, 2021  
DATE

Puck Miller  
DIVISION DIRECTOR

bdf

4/26/2021  
DATE

Huan Gong  
HUAN GONG, ECONOMIST

4/26/21  
DATE

JT  
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.*

<sup>1</sup> All income tax checkoffs provided for in state statute expire four (4) years after enactment unless reauthorized by the Legislature. (68 O.S. §2368.18)

<sup>2</sup> Income tax refund checkoff programs generally do not affect tax collections, and this measure has no revenue impact.