

**Fiscal Impact**  
2<sup>nd</sup> Session of the 57<sup>th</sup> Legislature

**Bill No.:**  
**Version:**  
**Author:**  
**Date:**

**SB 1113**  
**INT**  
**Sen. Bullard**  
**02/06/2020**

**OKLAHOMA TAX COMMISSION**

REVENUE IMPACT STATEMENT AND/OR ADMINISTRATIVE IMPACT STATEMENT  
SECOND REGULAR SESSION, FIFTY-SEVENTH OKLAHOMA LEGISLATURE

**DATE OF IMPACT STATEMENT:** January 13, 2020

**BILL NUMBER:** SB 1113 **STATUS AND DATE OF BILL:** Introduced Bill 12/10/2019

**AUTHORS:** House n/a Senate Bullard

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

**PROPOSAL:** New Law

SB 1113 proposes to enact a new, non-refundable income tax credit to be claimed by an employer for each verified donation of blood made by an employee as part of a blood drive that is organized by an Oklahoma nonprofit blood donation organization in coordination with the employer. Effective for five taxable years, beginning on January 1, 2021, an employer may claim a \$20.00 credit for each qualified donation.

**EFFECTIVE DATE:** November 1, 2020

**REVENUE IMPACT:**

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

FY 21: -0-

FY 22: Estimated decrease of \$5,000,000 in income tax collections.

Jan. 15, 2020  
DATE

Rick Miller  
DIVISION DIRECTOR bdf

1/15/2020  
DATE

Huan Gong  
HUAN GONG, ECONOMIST

1/24/2020  
DATE

JDL  
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.*

**ATTACHMENT TO REVENUE IMPACT: SB 1113 [INTRODUCED] 1/13/2020**

SB 1113 proposes to enact a new, non-refundable income tax credit to be claimed by an employer for each verified donation of blood made by an employee as part of a blood drive that is organized by an Oklahoma nonprofit blood donation organization in coordination with the employer. The blood drive may not be open to non-employees. Effective for five taxable years, beginning on January 1, 2021, an employer may claim a \$20.00 credit for each qualified donation.

Per the Oklahoma Blood Institute, donors provide more than 250,000 gifts of blood every year. Assuming each donation qualifies for the credit, a \$5,000,000 potential decrease in income tax collections may be expected for each year that the credit is available, beginning in FY22 when the 2021 returns are filed<sup>1</sup>. No changes in withholding or estimated tax payments are anticipated.

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<sup>1</sup> The exact number of blood donations that could qualify for the credit is unknown. Blood donations may be expected to increase as a result of the credit.