

BILL SUMMARY
1st Session of the 58th Legislature

Bill No.:	HB 2874
Version:	CCR
Request Number:	8261
Author:	Rep. Wallace
Date:	5/19/2021
Impact:	Tax Commission

No Revenue Impact

**Application of Revenue to Workforce Expansion
In Health Occupations**

Research Analysis

Pending

Prepared By: House Research Staff

Fiscal Analysis

Review provided by the Tax Commission:

The Proposed Conference Committee Substitute imposes certain reporting requirements on University Hospitals Authority regarding the sales tax exemption afforded pursuant to 68 O.S. 1356(30) as amended by SB 79 [2021].

The proposal specifically creates a new section of law to be codified as 63 O.S. § 3229 which requires the University Hospitals Authority to report the total value of the sales tax exemption authorized in 68 O.S. § 1356(30) as amended by Enrolled Senate Bill 79 [1st Session of the 58th Legislature] from the prior fiscal year to the Governor, the Speaker of the House of Representatives, the President Pro Tempore of the Senate, the Chair of the House Appropriations and Budget Committee or successor committee, and the Chair of the Senate Appropriations Committee or successor committee as part of its annual budget and performance review material submitted for the fiscal year beginning July 1, 2024 and for fiscal years thereafter.

The Authority shall further report the total number of filled resident positions and the number of nursing graduates of the University of Oklahoma Health Sciences Center compared to the baseline numbers for fiscal year 2021 as part of the same report each year.

The University Hospitals Trust must also confirm for each fiscal year beginning in fiscal year 2023 that any nonprofit entity which has entered into a joint operating agreement with the Trust and is subject to the provisions of 68 O.S. § 1356(30) has budgeted an amount equal to or greater than the baseline amount for fiscal year 2021 for physician and nursing workforce development, and the Trust shall verify that:

- The nonprofit entity subject to these provisions has increased funding to the University of Oklahoma Health Sciences Center College of Medicine in a sufficient amount to support seventy (70) additional medical residency positions by fiscal year 2025 than the baseline amount supported in fiscal year 2021;
- The nonprofit entity subject to these provisions has increased funding to the University of Oklahoma Health Sciences Center College of Nursing in a sufficient amount to support fifty (50) additional Nurse Practitioner graduates by fiscal year 2026 than the baseline amount supported in fiscal year 2021; and

- The nonprofit entity subject to these provisions has increased funding to the University of Oklahoma Health Sciences Center College of Nursing in a sufficient amount to support one hundred ten (110) additional Registered Nurse graduates by fiscal year 2024 than the baseline amount supported in fiscal year 2021.

The proposal does not impact states revenues nor does it affect any administrative duties/responsibilities of the Oklahoma Tax Commission.

Prepared By: Mark Tygret

Other Considerations

The University Hospitals Authority Trust will apply the savings derived from the sales tax exemption created in SB 79 toward the funding of the workforce expansion initiatives.

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