

OKLAHOMA TAX COMMISSION

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

DATE OF IMPACT STATEMENT: January 10, 2024

BILL NUMBER: SB 1452 **STATUS AND DATE OF BILL:** Introduced 12/18/23

AUTHORS: House: N/A Senate: Dahm

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

PROPOSAL: Amendatory

SB 1452 proposes to amend 68 O.S. § 2358 to allow an employer exemption for \$100 for each day of paid leave provided in the tax year to an employee volunteering as a poll worker with an Oklahoma county election board, effective for tax year 2025 and subsequent tax years.

EFFECTIVE DATE: November 1, 2024

REVENUE IMPACT:

Information provided by the Oklahoma State Election Board indicates the number of election officials may vary significantly from year to year. The actual number of employer exemptions that would be claimed as a result of the proposal is unknown, resulting in an expected unknown decrease in income tax revenue, beginning for FY 2026 when the 2025 returns are filed.

FY 25: None.

FY 26: Unknown decrease in income tax revenue.

1/10/24

DATE

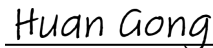


MARIE SCHUBLE, DIVISION DIRECTOR

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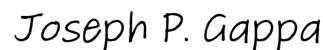
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HUAN GONG, ECONOMIST

1/31/2024

DATE



JOSEPH GAPPA, 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.

CURRENT LAW:

Various adjustments to arrive at Oklahoma taxable income and Oklahoma adjusted gross income are authorized in 68 O.S. § 2358.

PROPOSED AMENDMENTS:

SB 1452 proposes to amend 68 O.S. § 2358 to allow an employer exemption for \$100 for each day of paid leave provided in the tax year to an employee volunteering as a poll worker with an Oklahoma county election board, effective for tax year 2025 and subsequent tax years. Upon Oklahoma Tax Commission request, an employer must provide documentation from the applicable county election board showing the employee volunteered.

ANTICIPATED IMPACT:

Information provided by the Oklahoma State Election Board indicates the number of election officials may vary significantly from year to year:

Number of Election Officials	
2021	9,825
2022	23,201
2023	17,462

Only a small number of election officials who volunteered during 2021 – 2023 were unpaid. Currently, inspectors earn \$110 per day, and judges and clerks earn \$100 per day.¹

If the proposed exemption was allowed for each of the 17,462 election officials who volunteered during 2023, the resulting decrease in income tax revenue would total approximately \$70,000. The actual number of employer exemptions that would be claimed as a result of the proposal is unknown, resulting in an expected unknown decrease in income tax revenue, beginning for FY 2026 when the 2025 returns are filed.

¹ Effective July 1, 2024, inspector pay increases to \$225, and judge and clerk pay increases to \$200. See <https://oklahoma.gov/elections/volunteer/poll-worker-opportunities.html>.