

1 ENGROSSED SENATE AMENDMENT
TO
2 ENGROSSED HOUSE
BILL NO. 2011 By: Pae and Gise of the House
3 and
4 Frix of the Senate
5
6

7 An Act relating to cancer screening; creating the
8 Fighting Chance for Firefighters Act; authorizing
9 cancer centers to carry out certain purposes and
10 functions; amending 74 O.S. 2021, Section 1315, which
11 relates to participation of political subdivisions in
benefits plans; updating reference; authorizing the
participation of certain fire departments in specific
benefits plan; providing for codification; and
providing an effective date.

12
13 AUTHOR: Add the following House Coauthor: Kendrix

14 AUTHOR: Add the following Senate Coauthor: Kern

15 AMENDMENT NO. 1. Page 1, strike the title, enacting clause and
16 entire bill and insert

17 "An Act relating to tax credits; creating the
18 Fighting Chance for Firefighters Act; providing short
19 title; defining terms; providing income tax credit
20 for certain unreimbursed medical costs incurred by
21 firefighters; prescribing credit amount; prohibiting
refundability of credit; providing annual limitation
for credits claimed; prescribing enforcement of
limitation; providing for noncodification; providing
for codification; and providing an effective date.

22
23 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:
24

1 SECTION 1. NEW LAW A new section of law not to be
2 codified in the Oklahoma Statutes reads as follows:

3 This act shall be known and may be cited as the "Fighting Chance
4 for Firefighters Act".

5 SECTION 2. NEW LAW A new section of law to be codified
6 in the Oklahoma Statutes as Section 2357.501 of Title 68, unless
7 there is created a duplication in numbering, reads as follows:

8 A. As used in this section:

9 1. "Cancer" means, but is not limited to, lung cancer, prostate
10 cancer, testicular cancer, skin cancer, colon cancer, breast cancer,
11 or any other form of cancer which is generally recognized as having
12 a higher risk of occurrence in a person who performs firefighting
13 services;

14 2. "Firefighter" means a person trained or certified as skilled
15 in the prevention and control of fires in residential and commercial
16 structures and naturally occurring fires commonly known as
17 wildfires; and

18 3. "Unreimbursed cost" means a portion of an expense which is
19 not covered or not fully covered under a health insurance policy and
20 for which a taxpayer expends money and is not able to recover the
21 expenditure.

22 B. For tax year 2026 and subsequent tax years, there shall be
23 allowed as a credit against the tax imposed pursuant to Section 2355
24 of Title 68 of the Oklahoma Statutes an amount equal to the

1 unreimbursed cost, not to exceed Two Hundred Fifty Dollars (\$250.00)
2 per taxable year, incurred by a firefighter for the cost of medical
3 procedures to detect any form of cancer.

4 C. The credit authorized by this section shall not be used to
5 reduce the income tax liability of the taxpayer to less than zero
6 (0).

7 D. The credit authorized by this section, to the extent not
8 used, may be carried over, in order, to each of the five (5)
9 subsequent tax years.

10 E. For tax year 2028 and subsequent tax years, the total amount
11 of credits authorized by this section used to offset tax shall be
12 adjusted annually to limit the annual amount of credits to One
13 Million Five Hundred Thousand Dollars (\$1,500,000.00). The Oklahoma
14 Tax Commission shall annually calculate and publish by the first day
15 of the affected year a percentage by which the credits authorized by
16 this section shall be reduced so the total amount of credits used to
17 offset tax does not exceed One Million Five Hundred Thousand Dollars
18 (\$1,500,000.00) per year. The formula to be used for the percentage
19 adjustment shall be One Million Five Hundred Thousand Dollars
20 (\$1,500,000.00) divided by the credits claimed in the second
21 preceding year.

22 F. In the event the total tax credits authorized by this
23 section exceed One Million Five Hundred Thousand Dollars
24 (\$1,500,000.00) in any calendar year, the Tax Commission shall

permit any excess over One Million Five Hundred Thousand Dollars (\$1,500,000.00) but shall factor such excess into the percentage adjustment formula for subsequent years.

SECTION 3. This act shall become effective November 1, 2025."

Passed the Senate the 8th day of May, 2025.

Presiding Officer of the Senate

Passed the House of Representatives the ____ day of _____,
2025.

Presiding Officer of the House
of Representatives

1 ENGROSSED HOUSE
2 BILL NO. 2011

By: Pae and Gise of the House

3 and

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7 An Act relating to cancer screening; creating the
8 Fighting Chance for Firefighters Act; authorizing
9 cancer centers to carry out certain purposes and
10 functions; amending 74 O.S. 2021, Section 1315, which
11 relates to participation of political subdivisions in
benefits plans; updating reference; authorizing the
participation of certain fire departments in specific
benefits plan; providing for codification; and
providing an effective date.

12
13
14 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

15 SECTION 4. NEW LAW A new section of law to be codified
16 in the Oklahoma Statutes as Section 6170 of Title 36, unless there
17 is created a duplication in numbering, reads as follows:

18 This act shall be known and may be cited as the "Fighting Chance
19 for Firefighters Act".

20 SECTION 5. NEW LAW A new section of law to be codified
21 in the Oklahoma Statutes as Section 6171 of Title 36, unless there
22 is created a duplication in numbering, reads as follows:
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1 Cancer centers in the State of Oklahoma may carry out the
2 purposes and functions of the Fighting Chance for Firefighters Act
3 to cover the costs of occupational cancer screenings.

4 SECTION 6. AMENDATORY 74 O.S. 2021, Section 1315, is
5 amended to read as follows:

6 Section 1315. A. Upon application in writing and subject to
7 any underwriting criteria that may be established by the ~~Office of~~
8 ~~Management and Enterprise Services~~ Oklahoma Health Care Authority,
9 the ~~Office~~ Authority may extend the benefits of the Oklahoma
10 Employees Insurance and Benefits Plans to employees who are employed
11 in positions requiring actual performance of duty during not less
12 than one thousand (1,000) hours per year and to all full-time
13 employees of:

14 1. Any of the following groups which participate in the
15 Oklahoma Public Employees Retirement System:

- 16 a. county,
- 17 b. city,
- 18 c. town,
- 19 d. public trust for which the state is the primary
20 beneficiary, or
- 21 e. conservation districts; and

22 2. Any of the following groups:

- 23 a. county hospital,

- b. rural water district, including employees and board members,
- c. sewer district,
- d. gas district,
- e. solid waste management district,
- f. nonprofit water corporation employees and board members,
- g. conservancy district or master conservancy district authorized by the provisions of Section 541 of Title 82 of the Oklahoma Statutes,
- h. voluntary organization of Oklahoma local government jurisdictions listed in Section 2003 of Title 62 of the Oklahoma Statutes including any council created by the voluntary organizations,
- i. voluntary association designated to administer the County Government Council as authorized in Section 7 of Title 19 of the Oklahoma Statutes,
- j. statewide nonprofit entities representing employees of the state or employees of local political subdivisions who are eligible for insurance benefits authorized by the provisions of the Oklahoma Employees Insurance and Benefits Act, ~~or~~

1 k. statewide nonprofit entities receiving state funds to
2 provide no cost legal services to low income and
3 senior citizens,

4 l. municipal fire departments organized pursuant to
5 Section 29-101 et seq. of Title 11 of the Oklahoma
6 Statutes, or

7 m. county fire departments organized pursuant to Section
8 351 of Title 19 of the Oklahoma Statutes.

9 B. Applications to participate in the Oklahoma Employees
10 Insurance and Benefits Plans shall be approved by majority action of
11 the governing body of the groups listed in subsection A of this
12 section.

13 C. Groups listed in subsection A of this section participating
14 in the Oklahoma Employees Insurance and Benefits Plans shall pay all
15 costs attributable to their participation. The benefits of said
16 plans for a participant provided coverage pursuant to this section
17 shall be the same and shall include the same plan options as would
18 be made available to a state employee participating in the plan that
19 resided at the same location. The premium for participating groups
20 listed in subsection A of this section shall be the same as paid by
21 state and education employees.

22 D. Participating groups listed in subsection A of this section
23 shall not be required to offer dental insurance as defined in
24 paragraph ~~11~~ 12 of Section 1303 of this title, or other insurance as

1 defined in paragraph ~~12~~ 13 of Section 1303 of this title. However,
2 if dental insurance or any other insurance is offered, it must be
3 provided to all eligible employees. If an employee retires and
4 begins to receive benefits from the Oklahoma Public Employees
5 Retirement System or terminates service and has a vested benefit
6 with the Oklahoma Public Employees Retirement System, the employee
7 may elect, in the manner provided in Section 1316.2 of this title,
8 to participate in the dental insurance plan offered through the
9 Oklahoma Employees Insurance and Benefits Act within thirty (30)
10 days from the date of termination of employment. The employee shall
11 pay the full cost of the dental insurance.

12 E. 1. Any employee of a group listed in subsection A of this
13 section who retires or who has a vested benefit pursuant to the
14 Oklahoma Public Employees Retirement System may begin the health
15 insurance coverage if the employer of the employee is not a
16 participant of the Oklahoma Employees Insurance and Benefits Act and
17 does not offer health insurance to its employees. Such election by
18 the employee to begin coverage shall be made within thirty (30) days
19 from the date of termination of service.

20 2. Any employee of a group listed in subsection A of this
21 section who retires or who has a vested benefit pursuant to the
22 Oklahoma Public Employees Retirement System may begin or continue
23 the health insurance coverage if the employer of the employee is a
24 participant of the Oklahoma Employees Insurance and Benefits Act and

1 the election to begin or continue coverage is made within thirty
2 (30) days from the date of termination of service.

3 F. Any county, city, town, county hospital, public trust,
4 conservation district, or rural water, sewer, gas or solid waste
5 management district, or nonprofit water corporation, any of which of
6 the aforementioned groups is not a participating employer in the
7 Oklahoma Public Employees Retirement System, but which has employees
8 who are participating in the health, dental or life insurance plans
9 offered by or through the Oklahoma Employees Insurance and Benefits
10 Act on July 1, 1997, may continue to allow its current and future
11 employees to participate in such health, dental or life insurance
12 plans. Participation of such employees may also continue following
13 termination of employment if the employee has completed at least
14 eight (8) years of service with a participating employer and such an
15 election to continue in force is made within thirty (30) days
16 following termination of employment. Any retiree or terminated
17 employee electing coverage pursuant to this section shall pay the
18 full cost of the insurance.

19 G. An employee of a group listed in paragraph 2 of subsection A
20 of this section may continue in force health, dental and life
21 insurance coverage following termination of employment if the
22 employee has a minimum of eight (8) years of service with a
23 participating employer and the election to continue in force is made
24

1 within thirty (30) calendar days following termination of
2 employment.

3 H. Notwithstanding other provisions in this section, an
4 employer listed in subsection A of this section may cease to
5 participate in the Oklahoma Employees Insurance and Benefits Act but
6 provide health insurance coverage for its current and former
7 employees through another insurance carrier. The subsequent carrier
8 shall be responsible for providing coverage to the entity's
9 employees who terminated employment with a retirement benefit, with
10 a vested benefit, or who have eight (8) or more years of service
11 with a participating employer but did not have a vested benefit
12 through the Oklahoma Public Employees Retirement System, if the
13 election to retain health insurance coverage was made within thirty
14 (30) days of termination of employment. Coverage shall also be
15 provided to the eligible dependents of the employees if an election
16 to retain coverage is made within thirty (30) days of termination of
17 employment. Employees who terminate employment from an employer
18 covered by this paragraph before December 31, 2001, and elect
19 coverage under the Oklahoma Employees Insurance and Benefits Act,
20 shall not be required to change insurance carriers in the event that
21 the employer changes its insurance carrier to a subsequent carrier.
22 The provisions of this subsection shall become effective January 1,
23 2002.

1 I. Employers pursuant to subsection A of this section who
2 participate in the Oklahoma Public Employees Retirement System and
3 who offer health insurance coverage to their active employees, shall
4 offer health insurance coverage to those employees who retire from
5 the employer and also to those employees who terminate employment
6 and are eligible to elect a vested benefit in the System. Such
7 employers shall begin offering coverage to such employees on or
8 before January 1, 2004. Such employees who wish to continue
9 coverage shall make an election to retain health insurance coverage
10 within thirty (30) days of termination of employment. However,
11 former employees of such employers who have already retired or who
12 have terminated and are eligible to elect a vested benefit under the
13 Oklahoma Public Employees Retirement System, during the period
14 beginning January 1, 2002, and ending December 31, 2003, may make an
15 election to begin participation in the plans offered by the Office
16 on or before December 31, 2003, in the same manner as other
17 participating retired or vested members. The employer, assisted by
18 the Oklahoma Public Employees Retirement System shall notify by
19 October 1, 2003, all members who have either retired from the System
20 or who are eligible to elect a vested benefit in the System between
21 January 1, 2002, through December 31, 2003, and who were employed by
22 an employer listed in subsection A of this section of the member's
23 potential eligibility to participate in such plans. Each employer
24 shall notify the Oklahoma Public Employees Retirement System when an

1 employee is retiring and makes the election pursuant to this
2 subsection to continue coverage under a plan offered by such
3 employer and when an employee terminates employment and is eligible
4 to elect a vested benefit in the System and such employee elects to
5 continue coverage under a plan offered by such employer. Such
6 employer shall also notify the Oklahoma Public Employees Retirement
7 System if a retired employee or an employee who is eligible to elect
8 a vested benefit in the System terminates such continued coverage.

9 J. Any group that begins participation in the Oklahoma
10 Employees Insurance and Benefits Plans after ~~the effective date of~~
11 ~~this act~~ March 1, 2004, and that is not composed of state or
12 education employees ~~must~~ shall have one hundred percent (100%)
13 participation in the health plan offered pursuant to the Oklahoma
14 Employees Insurance and Benefits Act.

15 SECTION 7. This act shall become effective November 1, 2025.

16 Passed the House of Representatives the 10th day of March, 2025.

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18 _____
19 Presiding Officer of the House
20 of Representatives

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22 Passed the Senate the ____ day of _____, 2025.

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24 _____
Presiding Officer of the Senate