

OKLAHOMA STATE SENATE  
STANDING  
COMMITTEE REPORT

Feb 23, 2026

COMMITTEE ON REVENUE AND TAXATION

SB102

By: Rader of the Senate and Tedford of the House

Title: Income tax; excluding certain compensation to certain nonresidents.  
Effective date.

Recommendation: **DO PASS AS AMENDED BY CS and referred to second committee**

AYES: 10

Deevers, Gillespie, Gollihare, Hamilton, Howard, Jett, Kirt, Mann, Rader,  
Sacchieri

NAYS: 0

CONSTITUTIONAL PRIVILEGE: 0

Senator Dave Rader, Chair

AMD SB102 PCS2 - ADOPTED (Request No: 2408)

Double Referral