

OKLAHOMA STATE SENATE  
STANDING  
COMMITTEE REPORT

Feb 9, 2026

COMMITTEE ON REVENUE AND TAXATION

SB1393

By: Kirt of the Senate

Title: Income tax credit; creating the RESTORE Act; providing credit for certain adaptive reuse projects. Effective date. Emergency.

Recommendation: **DO PASS and referred to second committee**

AYES: 8  
Gillespie, Gollihare, Hall, Hamilton, Howard, Kirt, Mann, Rader

NAYS: 3  
Deevers, Jett, Sacchieri

CONSTITUTIONAL PRIVILEGE: 0

Senator Dave Rader, Chair

Double Referral