

OKLAHOMA STATE SENATE  
STANDING  
COMMITTEE REPORT

Feb 23, 2026

COMMITTEE ON REVENUE AND TAXATION

SB2158

By: Deevers et al of the Senate and Hildebrant of the House

Title: Income tax; creating the Health Care Sharing Ministry Tax Parity Act;  
providing income tax deduction. Effective date.

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

AYES: 8  
Deevers, Gillespie, Gollihare, Hamilton, Howard, Jett, Rader, Sacchieri

NAYS: 2  
Kirt, Mann

CONSTITUTIONAL PRIVILEGE: 0

Senator Dave Rader, Chair

Double Referral