

1 STATE OF OKLAHOMA

2 2nd Session of the 60th Legislature (2026)

3 POLICY COMMITTEE  
4 RECOMMENDATION

5 FOR

6 HOUSE BILL NO. 3657

By: Tedford

7  
8 POLICY COMMITTEE RECOMMENDATION

9 An Act relating to labor; amending 40 O.S. 2021,  
10 Section 1-210, which relates to employment  
11 definitions; modifying payment references for certain  
12 agricultural services; amending 40 O.S. 2021, Section  
13 4-508, as amended by Section 22, Chapter 360, O.S.L.  
14 2022 (40 O.S. Supp. 2025, Section 4-508), which  
15 relates to confidential records; granting the  
16 Oklahoma Workforce Commission access to certain data;  
17 requiring information obtained to be kept  
18 confidential; and providing an effective date.

19  
20  
21 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

22 SECTION 1. AMENDATORY 40 O.S. 2021, Section 1-210, is  
23 amended to read as follows:

24 Section 1-210. EMPLOYMENT.

"Employment" means:

(1) Any service, including service in interstate commerce,  
performed by:

(a) any officer of a corporation; or

1 (b) any individual who, under the usual common-law rules  
2 applicable in determining the employer-employee  
3 relationship, as provided in paragraph (14) of this  
4 section, has the status of an employee.

5 (2) (a) any service, including service in interstate commerce,  
6 performed by any individual other than an individual  
7 who is an employee under paragraph (1) of this section  
8 who performs services for remuneration for any person:

9 (i) as an agent-driver or commission-driver engaged  
10 in distributing meat products, vegetable  
11 products, fruit products, bakery products,  
12 beverages other than milk, or laundry or dry  
13 cleaning services, for the individual's  
14 principal; or

15 (ii) as a traveling or city salesperson, other than as  
16 an agent-driver or commission-driver, engaged  
17 upon a full-time basis in the solicitation on  
18 behalf of, and the transmission to, an  
19 individual's principal, except for sideline sales  
20 activities on behalf of some other person, of  
21 orders from wholesalers, retailers, contractors  
22 or operators of hotels, restaurants or other  
23 similar establishments for merchandise for resale  
24 or supplies for use in their business operations;

1 (b) provided, the term "employment" shall include services  
2 described in divisions (i) and (ii) of subparagraph

3 (a) of this paragraph if:

4 (i) the contract of service contemplates that  
5 substantially all of the services are to be  
6 performed personally by such individual;

7 (ii) the individual does not have a substantial  
8 investment in facilities used in connection with  
9 the performance of the services, other than in  
10 facilities for transportation; and

11 (iii) the services are not in the nature of a single  
12 transaction that is not part of a continuing  
13 relationship with the person for whom the  
14 services are performed.

15 (3) Service performed in the employ of this state or any of its  
16 instrumentalities or any political subdivision thereof or any of its  
17 instrumentalities or any instrumentality of more than one of the  
18 foregoing or any instrumentality of any of the foregoing and one or  
19 more other states or political subdivisions; provided, that such  
20 service is excluded from "employment" as defined in the Federal  
21 Unemployment Tax Act, 26 U.S.C., Section 3306(c) (7), and is not  
22 excluded from "employment" under paragraph (7) of this section.

23 (4) Service performed by an individual in the employ of a  
24 community chest, fund, foundation or corporation, organized and

1 operated exclusively for religious, charitable, scientific, testing  
2 for public safety, literary or educational purposes, or for the  
3 prevention of cruelty to children or animals, no part of the net  
4 earnings of which inures to the benefit of any private shareholder  
5 or individual, no substantial part of the activities of which is  
6 carrying on propaganda, or otherwise attempting to influence  
7 legislation and which does not participate in, or intervene in,  
8 including the publishing or distributing of statements, any  
9 political campaign on behalf of any candidate for public office;  
10 provided that such organization had four or more individuals in  
11 employment for some portion of a day in each of twenty (20)  
12 different weeks, whether or not such weeks were consecutive, within  
13 either the calendar year or preceding calendar year, regardless of  
14 whether they were employed at the same moment of time.

15 (5) Service performed by an individual in agricultural labor as  
16 defined in subparagraph (a) of paragraph (15) of this section when:

17 (a) the service is performed for a person who:

18 (i) during any calendar quarter in either the  
19 calendar year or the preceding calendar year,  
20 paid ~~remuneration in cash~~ wages of Twenty  
21 Thousand Dollars (\$20,000.00) or more to  
22 individuals employed in agricultural labor; or

23 (ii) for some portion of a day in each of twenty (20)  
24 different calendar weeks, whether or not the

1 weeks were consecutive, in either the calendar  
2 year or the preceding calendar year, employed in  
3 agricultural labor ten or more individuals,  
4 regardless of whether they were employed at the  
5 same moment of time.

6 (b) for the purposes of this paragraph any individual who  
7 is a member of a crew furnished by a crew leader to  
8 perform service in agricultural labor for any other  
9 person shall be treated as an employee of the crew  
10 leader:

11 (i) if the crew leader holds a valid certificate of  
12 registration under the Farm Labor Contractor  
13 Registration Act of 1963, Public Law 95-562, 29  
14 U.S.C., Sections 1801 through 1872; or  
15 substantially all the members of the crew operate  
16 or maintain tractors, mechanized harvesting or  
17 crop-dusting equipment, or any other mechanized  
18 equipment, which is provided by the crew leader;  
19 and

20 (ii) if the individual is not an employee of the other  
21 person within the meaning of paragraph (1) of  
22 this section or subparagraph (d) of this  
23 paragraph.  
24

1 (c) for the purposes of this paragraph, in the case of any  
2 individual who is furnished by a crew leader to  
3 perform service in agricultural labor for any other  
4 person and who is not treated as an employee of the  
5 crew leader under subparagraph (b) of this paragraph:

6 (i) the other person and not the crew leader shall be  
7 treated as the employer of the individual; and

8 (ii) the other person shall be treated as having paid  
9 cash remuneration to the individual in an amount  
10 equal to the amount of cash remuneration paid to  
11 the individual by the crew leader, either on the  
12 individual's own behalf or on behalf of the other  
13 person, for the service in agricultural labor  
14 performed for the other person.

15 (d) for the purposes of this paragraph, the term "crew  
16 leader" means an individual who:

17 (i) furnishes individuals to perform service in  
18 agricultural labor for any other person;

19 (ii) pays, either on the individual's own behalf or on  
20 behalf of another person, the individuals so  
21 furnished by the crew leader for the service in  
22 agricultural labor performed by them; and

23 (iii) has not entered into a written agreement with the  
24 other person (farm operator) under which the

1 individual is designated as an employee of the  
2 other person.

3 (6) The term "employment" shall include domestic service in a  
4 private home, local college club or local chapter of a college  
5 fraternity or sorority performed for a person or entity who paid  
6 cash remuneration of One Thousand Dollars (\$1,000.00) or more to  
7 individuals employed in domestic service in any calendar quarter in  
8 the calendar year or the preceding calendar year.

9 (7) For the purposes of paragraphs (3) and (4) of this section  
10 the term "employment" does not apply to service performed:

11 (a) in the employ of:

12 (i) a church or convention or association of  
13 churches;

14 (ii) an organization which is operated primarily for  
15 religious purposes and which is operated,  
16 supervised, controlled, or principally supported  
17 by a church or convention or association of  
18 churches; or

19 (iii) an elementary or secondary school which is  
20 operated primarily for religious purposes, which  
21 is described in 26 U.S.C., Section 501(c)(3), and  
22 which is exempt from tax under 26 U.S.C., Section  
23 501(a);  
24

1 (b) by a duly ordained, commissioned or licensed minister  
2 of a church in the exercise of ministry or by a member  
3 of a religious order in the exercise of duties  
4 required by the order;

5 (c) in the employ of a governmental entity referred to in  
6 paragraph (3) of this section if the service is  
7 performed by an individual in the exercise of duties:

8 (i) as an elected official;

9 (ii) as a member of a legislative body, or a member of  
10 the judiciary of a state or political  
11 subdivision;

12 (iii) as a member of the State National Guard or Air  
13 National Guard;

14 (iv) as an employee serving on a temporary basis in  
15 case of fire, storm, snow, earthquake, flood or  
16 similar emergency;

17 (v) in a position which, under or pursuant to the  
18 laws of this state, is designated as a major  
19 nontenured policymaking or advisory position, or  
20 a policymaking or advisory position the  
21 performance of the duties of which ordinarily  
22 does not require more than eight (8) hours per  
23 week;

24

1 (vi) as an election official or election worker if the  
2 amount of remuneration received by the individual  
3 during the calendar year for services as an  
4 election official or election worker is less than  
5 One Thousand Dollars (\$1,000.00);

6 (d) by an individual who is participating or enrolled in a  
7 program of an organization that provides  
8 rehabilitation through work for individuals whose  
9 earning capacity is impaired by age, physical or  
10 mental deficiency, or injury, or a program of an  
11 organization that provides work for individuals who,  
12 because of their impaired mental or physical capacity  
13 cannot be readily absorbed into the competitive labor  
14 market; provided that the services are performed by a  
15 program participant on real property owned or leased  
16 directly by the organization or by a program  
17 participant working under a special certificate issued  
18 by the U.S. Secretary of Labor pursuant to 29 U.S.C.,  
19 Section 214(c) and 29 C.F.R., Section 525.1 et seq.;

20 (e) as part of an unemployment work-relief or work-  
21 training program assisted or financed in whole or in  
22 part by any federal agency or an agency of a state or  
23 political subdivision thereof or of an Indian tribe,  
24

1 by an individual receiving such work-relief or work-  
2 training; or

3 (f) by an inmate of a custodial or penal institution.

4 (8) The term "employment" shall include the service of an  
5 individual who is a citizen of the United States, performed outside  
6 the United States, except in Canada, in the employ of an American  
7 employer other than service which is deemed "employment" under the  
8 provisions of paragraph (11) or (12) of this section or the parallel  
9 provisions of another state's law, if:

10 (a) the employer's principal place of business in the  
11 United States is located in this state;

12 (b) the employer has no place of business in the United  
13 States, but:

14 (i) the employer is an individual who is a resident  
15 of this state;

16 (ii) the employer is a corporation which is organized  
17 under the laws of this state; or

18 (iii) the employer is a partnership or a trust and the  
19 number of the partners or trustees who are  
20 residents of this state is greater than the  
21 number who are residents of any one other state;

22 (c) none of the criteria of subparagraphs (a) and (b) of  
23 this paragraph are met but the employer has elected  
24 coverage in this state or, the employer having failed

1 to elect coverage in any state, the individual has  
2 filed a claim for benefits, based on such service,  
3 under the laws of this state;

4 (d) an "American employer", for purposes of this  
5 subsection, means a person who is:

6 (i) an individual who is a resident of the United  
7 States;

8 (ii) a partnership if two-thirds (2/3) or more of the  
9 partners are residents of the United States;

10 (iii) a trust, if all of the trustees are residents of  
11 the United States; or

12 (iv) a corporation organized under the laws of the  
13 United States or of any state; and

14 (e) the term "United States", for the purposes of this  
15 subsection, includes the states, the District of  
16 Columbia, the Commonwealth of Puerto Rico and the  
17 Virgin Islands.

18 (9) Notwithstanding paragraph (11) of this section, all service  
19 performed by an officer or member of the crew of an American vessel  
20 on or in connection with the vessel, if the operating office, from  
21 which the operations of the vessel operating on navigable waters  
22 within, or within and without, the United States are ordinarily and  
23 regularly supervised, managed, directed and controlled is within  
24 this state.

1 (10) Notwithstanding any other provisions of the Employment  
2 Security Act of 1980, "employment":

3 (a) includes any service with respect to which a tax is  
4 required to be paid under any federal law imposing a  
5 tax against which credit may be taken for  
6 contributions required to be paid into a state  
7 unemployment fund; and

8 (b) includes any service which is required to be  
9 "employment" for full tax credit to be allowed against  
10 the tax imposed by the Federal Unemployment Tax Act of  
11 1954, Public Law 591, Chapter 736, as amended, 26  
12 U.S.C., Section 3301 et seq.

13 (11) The term "employment" shall include an individual's entire  
14 service, performed within or both within and without this state if:

15 (a) the service is localized in this state; or

16 (b) the service is not localized in any state but some of  
17 the service is performed in this state and:

18 (i) the individual's base of operations, or, if there  
19 is no base of operations, then the place from  
20 which the individual's employment is directed or  
21 controlled is in this state; or

22 (ii) the individual's base of operations or place from  
23 which the service is directed or controlled is  
24 not in any state in which some part of the

1 service is performed but the individual's  
2 residence is in this state.

3 (12) (a) Services covered by an election pursuant to Section 3-  
4 203 of this title; and

5 (b) services covered by an arrangement pursuant to Section  
6 4-701 et seq. of this title between the Oklahoma  
7 Employment Security Commission and the agency charged  
8 with the administration of any other state or federal  
9 unemployment compensation law, pursuant to which all  
10 services performed by an individual for an employing  
11 unit are deemed to be performed entirely within this  
12 state,

13 shall be deemed to be employment if the Commission has approved an  
14 election of the employing unit for whom such services are performed,  
15 pursuant to which the entire service of such individual during the  
16 period covered by such election is deemed to be insured work.

17 (13) Service shall be deemed to be localized within a state if:

18 (a) the service is performed entirely within such state;  
19 or

20 (b) the service is performed both within and without such  
21 state, but the service performed without such state is  
22 incidental to the individual's service within the  
23 state; for example, is temporary or transitory in  
24 nature or consists of isolated transactions.

1 (14) Notwithstanding any other provision of this subsection,  
2 services performed by an individual for wages shall be deemed to be  
3 employment subject to the Employment Security Act of 1980 if the  
4 services are performed by the individual in an employer-employee  
5 relationship with the employer using the 20-factor test used by the  
6 Internal Revenue Service of the United States Department of Treasury  
7 in Revenue Ruling 87-41, 1987-1 C.B. 296. The Oklahoma Employment  
8 Security Commission shall have the exclusive authority to make a  
9 determination of whether an individual is an independent contractor  
10 or employee.

11 (15) The term "employment" shall not include:

12 (a) services performed by an individual in agricultural  
13 labor, except as provided under paragraph (5) of this  
14 section. Services performed by an individual who is a  
15 nonresident alien admitted to the United States to  
16 perform agricultural labor, pursuant to 8 U.S.C.,  
17 Sections 1101(a), 1184(c) and 1188. For purposes of  
18 this subparagraph, the term "agricultural labor" means  
19 remunerated service performed in agricultural labor as  
20 defined in the Federal Unemployment Tax Act, 26  
21 U.S.C., Section 3306(k);

22 (b) domestic service, except as provided under paragraph  
23 (6) of this section, in a private home, local college  
24

1 club, or local chapter of a college fraternity or  
2 sorority;

3 (c) service performed by an individual in the employ of  
4 his or her son, daughter, or spouse, and service  
5 performed by a child under the age of twenty-one (21)  
6 in the employ of his or her father or mother, or both  
7 father and mother;

8 (d) service performed in the employ of the United States  
9 government or an instrumentality of the United States  
10 exempt under the Constitution of the United States  
11 from the contributions imposed by the Employment  
12 Security Act of 1980, except that to the extent that  
13 the Congress of the United States shall permit states  
14 to require any instrumentalities of the United States  
15 to make payments into an unemployment fund under a  
16 state unemployment compensation law, all of the  
17 provisions of the Employment Security Act of 1980  
18 shall be applicable to such instrumentalities, and to  
19 services performed for such instrumentalities, in the  
20 same manner, to the same extent, and on the same terms  
21 as to all other employers, employing units,  
22 individuals and services; provided that if this state  
23 shall not be certified for any year by the Secretary  
24 of Labor of the United States under the Federal

1 Internal Revenue Code, 26 U.S.C., Section 3304(c), the  
2 payments required of such instrumentalities with  
3 respect to the year shall be refunded by the  
4 Commission from the fund in the same manner and within  
5 the same period as is provided in Section 3-304 of  
6 this title with respect to contributions erroneously  
7 collected;

8 (e) service with respect to which unemployment  
9 compensation is payable under an unemployment  
10 compensation system established by an act of Congress;

11 (f) service performed in the employ of a foreign  
12 government, including service as a consul or other  
13 officer or employee or a nondiplomatic representative;

14 (g) service performed in the employ of an instrumentality  
15 wholly owned by a foreign government:

16 (i) if the service is of a character similar to that  
17 performed in foreign countries by employees of  
18 the United States government or of an  
19 instrumentality thereof, and

20 (ii) if the Commission finds that the United States  
21 Secretary of State has certified to the United  
22 States Secretary of the Treasury that the foreign  
23 government, with respect to whose instrumentality  
24 exemption is claimed, grants an equivalent

1 exemption with respect to similar service  
2 performed in the foreign country by employees of  
3 the United States government and of  
4 instrumentalities thereof;

5 (h) service covered by an arrangement between the  
6 Commission and the agency charged with the  
7 administration of any other state or federal  
8 unemployment compensation law pursuant to which all  
9 services performed by an individual for an employing  
10 unit during the period covered by such employing  
11 unit's duly approved election, are deemed to be  
12 performed entirely within the jurisdiction of such  
13 other state or federal agency;

14 (i) service performed as a student nurse in the employ of  
15 a hospital or a nurses' training school by an  
16 individual who is enrolled and is regularly attending  
17 classes in a nurses' training school chartered or  
18 approved pursuant to state law; and service performed  
19 as an intern in the employ of a hospital by an  
20 individual who has completed a four-year course in a  
21 medical school chartered or approved pursuant to state  
22 law;

23 (j) service performed by an individual for a person, firm,  
24 association, trust, partnership or corporation as an

1 insurance agent, or as an insurance solicitor or as a  
2 licensed real estate agent, if all such service  
3 performed by such individual for such person is  
4 performed for remuneration solely by way of  
5 commissions or fees;

6 (k) service performed by an individual under the age of  
7 eighteen (18) in the delivery and distribution of  
8 newspapers or shopping news, not including delivery or  
9 distribution to any point for subsequent delivery or  
10 distribution, and services performed by an individual  
11 eighteen (18) years of age or older who meets the  
12 definition of a "direct seller" as defined in 26  
13 U.S.C., Section 3508(b) (2), that states in pertinent  
14 part:

15 (i) the individual must be engaged in the delivery or  
16 distribution of newspapers or shopping news,  
17 including any services directly related to such  
18 trade or business,

19 (ii) substantially all the remuneration, whether or  
20 not paid in cash, for the performance of the  
21 services described in division (i) of this  
22 subparagraph is directly related to sales or  
23 other output, including the performance of  
24

1 services, rather than the number of hours worked,  
2 and

3 (iii) the services performed by the individual are  
4 performed pursuant to a written contract between  
5 the person and the person for whom the services  
6 are performed and the contract provides that the  
7 person will not be treated as an employee with  
8 respect to the services;

9 (l) service performed in the employ of a school, college  
10 or university, if the service is performed:

11 (i) by a student who is enrolled and is regularly  
12 attending classes at the school, college, or  
13 university, or

14 (ii) by the spouse of the student, if the spouse is  
15 advised, at the time the spouse commences to  
16 perform the service, that:

17 (I) the employment of the spouse to perform the  
18 service is provided under a program to  
19 provide financial assistance to the student  
20 by the school, college, or university, and

21 (II) the employment will not be covered by any  
22 program of unemployment insurance;

23 (m) service performed by an individual who is enrolled at  
24 a nonprofit or public educational institution which

1 normally maintains a regular faculty and curriculum  
2 and normally has a regularly organized body of  
3 students in attendance at the place where its  
4 educational activities are carried on as a student in  
5 a full-time program, taken for credit at the  
6 institution, which combines academic instruction with  
7 work experience, if the service is an integral part of  
8 the program, and the institution has so certified to  
9 the employer, except that this provision shall not  
10 apply to service performed in a program established  
11 for or on behalf of an employer or group of employers;

12 (n) service performed in the employ of a hospital, if the  
13 service is performed by a patient of the hospital;

14 (o) services performed by cooperative extension personnel  
15 holding federal appointments employed by state  
16 institutions of higher learning;

17 (p) earnings of employees being paid by state warrants who  
18 are presently covered by the Federal Unemployment  
19 Compensation Act, 5 U.S.C., Section 8501 et seq., by  
20 virtue of their federal status;

21 (q) cosmetology services performed by an individual in a  
22 beauty shop, as defined by Section 199.1 of Title 59  
23 of the Oklahoma Statutes, pursuant to an agreement  
24

1                   whereby the owner of the beauty shop leases or rents  
2                   facilities for cosmetology to such individual;

3           (r)   barbering services performed by an individual in a  
4                   barber shop, as defined by Section 61.5 of Title 59 of  
5                   the Oklahoma Statutes, pursuant to an agreement  
6                   whereby the owner of the barber shop leases or rents  
7                   facilities for barbering to such individual;

8           (s)   services performed as a participant in a work or  
9                   training program administered by the Department of  
10                  Human Services;

11          (t)   riding services performed by a jockey and services  
12                  performed by a trainer of racehorses in preparation  
13                  for and during an approved race meeting licensed by  
14                  the Oklahoma Horse Racing Commission;

15          (u)   service performed by an individual whose remuneration  
16                  consists solely of commissions, overrides, bonuses,  
17                  and differentials related to sales or other output  
18                  derived from in-person sales to, or solicitation of  
19                  orders from, ultimate consumers primarily in the home,  
20                  or otherwise than in a permanent retail establishment;

21          (v)   service performed by a person, commonly referred to as  
22                  "owner-operator", who owns or leases a truck-tractor  
23                  or truck for hire, provided the owner-operator  
24                  actually operates the truck-tractor or truck and,

1 further, that the entity contracting with the owner-  
2 operator is not the lessor of the truck-tractor or  
3 truck;

4 (w) services performed as a chopper of cotton who weeds or  
5 thins cotton crops by hand or hoe. This subsection  
6 shall be interpreted and applied consistently with the  
7 Federal Unemployment Tax Act, 26 U.S.C., Sections  
8 3304(a)(6)(A) and 3306(k);

9 (x) services performed for a private for-profit person or  
10 entity by an individual as a landman:

11 (i) if the individual is engaged primarily in  
12 negotiating for the acquisition or divestiture of  
13 mineral rights or negotiating business agreements  
14 that provide for the exploration for or  
15 development of minerals,

16 (ii) if substantially all remuneration paid in cash or  
17 otherwise for the performance of the services is  
18 directly related to the completion by the  
19 individual of the specific tasks contracted for  
20 rather than to the number of hours worked by the  
21 individual, and

22 (iii) if the services performed by the individual are  
23 performed under a written contract between the  
24 individual and the person for whom the services

1 are performed; provided that the individual is to  
2 be treated as an independent contractor and not  
3 as an employee with respect to the services  
4 provided under the contract; or

5 (y) services performed by persons working under an  
6 AmeriCorps grant from the Corporation for National  
7 Service made pursuant to the National and Community  
8 Service Act of 1990 (NCSA) codified at 42 U.S.C.,  
9 Section 12501 et seq.

10 SECTION 2. AMENDATORY 40 O.S. 2021, Section 4-508, as  
11 amended by Section 22, Chapter 360, O.S.L. 2022 (40 O.S. Supp.  
12 2025, Section 4-508), is amended to read as follows:

13 Section 4-508. INFORMATION TO BE KEPT CONFIDENTIAL - DISCLOSURE.

14 A. Except as otherwise provided by law, information obtained  
15 from any employing unit or individual pursuant to the administration  
16 of the Employment Security Act of 1980, any workforce system program  
17 administered or monitored by the Oklahoma Employment Security  
18 Commission, and determinations as to the benefit rights of any  
19 individual shall be kept confidential and shall not be disclosed or  
20 be open to public inspection in any manner revealing the  
21 individual's or employing unit's identity. Any claimant, employer,  
22 or agent of either as authorized in writing, shall be supplied with  
23 information from the records of the Oklahoma Employment Security  
24 Commission, to the extent necessary for the proper presentation of

1 the claim or complaint in any proceeding under the Employment  
2 Security Act of 1980, with respect thereto.

3 B. Upon receipt of written request by any employer who  
4 maintains a Supplemental Unemployment Benefit (SUB) Plan, the  
5 Commission or its designated representative may release to that  
6 employer information regarding weekly benefit amounts paid its  
7 workers during a specified temporary layoff period, provided the  
8 Supplemental Unemployment Benefit (SUB) Plan requires benefit  
9 payment information before Supplemental Unemployment Benefits can be  
10 paid to the workers. Any information disclosed under this provision  
11 shall be utilized solely for the purpose outlined herein and shall  
12 be held strictly confidential by the employer.

13 C. The provisions of this section shall not prevent the  
14 Commission from disclosing the following information and no  
15 liability whatsoever, civil or criminal, shall attach to any member  
16 of the Commission or any employee thereof for any error or omission  
17 in the disclosure of this information:

18 1. The delivery to taxpayer or claimant a copy of any report or  
19 other paper filed by the taxpayer or claimant pursuant to the  
20 Employment Security Act of 1980;

21 2. The disclosure of information to any person for a purpose as  
22 authorized by the taxpayer or claimant pursuant to a waiver of  
23 confidentiality. The waiver shall be in writing and shall be  
24 notarized;

1           3. The Oklahoma Department of Commerce may have access to data  
2 obtained pursuant to the Employment Security Act of 1980 pursuant to  
3 rules promulgated by the Commission. The information obtained shall  
4 be held confidential by the Department and any of its agents and  
5 shall not be disclosed or be open to public inspection. The  
6 Oklahoma Department of Commerce, however, may release aggregated  
7 data, either by industry or county, provided that the aggregation  
8 meets disclosure requirements of the Commission;

9           4. The publication of statistics so classified as to prevent  
10 the identification of a particular report and the items thereof;

11           5. The disclosing of information or evidence to the Attorney  
12 General or any district attorney when the information or evidence is  
13 to be used by the officials or other parties to the proceedings to  
14 prosecute or defend allegations of violations of the Employment  
15 Security Act of 1980. The information disclosed to the Attorney  
16 General or any district attorney shall be kept confidential by them  
17 and not be disclosed except when presented to a court in a  
18 prosecution of a violation of Section 1-101 et seq. of this title,  
19 and a violation by the Attorney General or district attorney by  
20 otherwise releasing the information shall be a felony;

21           6. The furnishing, at the discretion of the Commission, of any  
22 information disclosed by the records or files to any official person  
23 or body of this state, any other state or of the United States who  
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1 is concerned with the administration of assessment of any similar  
2 tax in this state, any other state or the United States;

3 7. The furnishing of information to other state agencies for  
4 the limited purpose of aiding in the collection of debts owed by  
5 individuals to the requesting agencies or the Oklahoma Employment  
6 Security Commission;

7 8. The release of information to employees of the Department of  
8 Transportation required for use in federally mandated regional  
9 transportation planning, which is performed as a part of its  
10 official duties;

11 9. The release of information to employees of the State  
12 Treasurer's office required to verify or evaluate the effectiveness  
13 of the Oklahoma Small Business Linked Deposit Program on job  
14 creation;

15 10. The release of information to employees of the Attorney  
16 General, the Department of Labor, the Workers' Compensation  
17 Commission and the Insurance Department for use in investigation of  
18 workers' compensation fraud;

19 11. The release of information to employees of any state,  
20 county, municipal or tribal law enforcement agency for use in  
21 criminal investigations and the location of missing persons or  
22 fugitives from justice;

23 12. The release of information to employees of the Center of  
24 International Trade, Oklahoma State University, required for the

1 development of International Trade for employers doing business in  
2 this state;

3 13. The release of information to employees of the Oklahoma  
4 State Regents for Higher Education required for use in the default  
5 prevention efforts and/or collection of defaulted student loans  
6 guaranteed by the Oklahoma Guaranteed Student Loan Program. Any  
7 information disclosed under this provision shall be utilized solely  
8 for the purpose outlined herein and shall be held strictly  
9 confidential by the Oklahoma State Regents for Higher Education;

10 14. The release of information to employees of the Oklahoma  
11 Department of Career and Technology Education, the Oklahoma State  
12 Regents for Higher Education, the Center for Economic and Management  
13 Research of the University of Oklahoma, the Center for Economic and  
14 Business Development at Southwestern Oklahoma State University or a  
15 center of economic and business research or development at a  
16 comprehensive or regional higher education institution within The  
17 Oklahoma State System of Higher Education required to identify  
18 economic trends or educational outcomes. The information obtained  
19 shall be kept confidential by the Oklahoma Department of Career and  
20 Technology Education, the Oklahoma State Regents for Higher  
21 Education and the higher education institution and shall not be  
22 disclosed or be open to public inspection. The Oklahoma Department  
23 of Career and Technology Education, the Oklahoma State Regents for  
24 Higher Education and the higher education institution may release

1 aggregated data, provided that the aggregation meets disclosure  
2 requirements of the Commission;

3 15. The release of information to employees of the Office of  
4 Management and Enterprise Services required to identify economic  
5 trends. The information obtained shall be kept confidential by the  
6 Office of Management and Enterprise Services and shall not be  
7 disclosed or be open to public inspection. The Office of Management  
8 and Enterprise Services may release aggregate data, provided that  
9 the aggregation meets disclosure requirements of the Oklahoma  
10 Employment Security Commission;

11 16. The release of information to employees of the Department  
12 of Mental Health and Substance Abuse Services required to evaluate  
13 the effectiveness of mental health and substance abuse treatment and  
14 state or local programs utilized to divert persons from inpatient  
15 treatment. The information obtained shall be kept confidential by  
16 the Department and shall not be disclosed or be open to public  
17 inspection. The Department of Mental Health and Substance Abuse  
18 Services, however, may release aggregated data, either by treatment  
19 facility, program or larger aggregate units, provided that the  
20 aggregation meets disclosure requirements of the Oklahoma Employment  
21 Security Commission;

22 17. The release of information to employees of the Attorney  
23 General, the Oklahoma State Bureau of Investigation and the  
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1 Insurance Department for use in the investigation of insurance fraud  
2 and health care fraud;

3 18. The release of information to employees of public housing  
4 agencies for purposes of determining eligibility pursuant to 42  
5 U.S.C., Section 503(i);

6 19. The release of wage and benefit claim information, at the  
7 discretion of the Commission, to an agency of this state or its  
8 political subdivisions that operate a program or activity designated  
9 as a required partner in the Workforce Innovation and Opportunity  
10 Act One-Stop delivery system pursuant to 29 U.S.C.A., Section  
11 3151(b)(1), based on a showing of need made to the Commission and  
12 after an agreement concerning the release of information is entered  
13 into with the entity receiving the information. For the limited  
14 purpose of completing performance accountability reports required by  
15 the Workforce Innovation and Opportunity Act, only those designated  
16 required partners that meet the 20 CFR Section 603.2(d) definition  
17 of public official may contract with a private agent or contractor  
18 pursuant to 20 CFR Section 603.5(f) for the purpose of the private  
19 agent or contractor receiving confidential unemployment compensation  
20 information to the extent necessary to complete the performance  
21 accountability reports;

22 20. The release of information to the State Wage Interchange  
23 System, at the discretion of the Commission;

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1        21. The release of information to the Bureau of the Census of  
2 the U.S. Department of Commerce, the Bureau of Labor Statistics of  
3 the U.S. Department of Labor, and its agents employed by the  
4 Oklahoma Department of Labor for the purpose of economic and  
5 statistical research;

6        22. The release of employer tax information and benefit claim  
7 information to the Oklahoma Health Care Authority for use in  
8 determining eligibility for a program that will provide subsidies  
9 for health insurance premiums for qualified employers, employees,  
10 self-employed persons and unemployed persons;

11       23. The release of employer tax information and benefit claim  
12 information to the State Department of Rehabilitation Services for  
13 use in assessing results and outcomes of clients served;

14       24. The release of information to any state or federal law  
15 enforcement authority when necessary in the investigation of any  
16 crime in which the Commission is a victim. Information that is  
17 confidential under this section shall be held confidential by the  
18 law enforcement authority unless and until it is required for use in  
19 court in the prosecution of a defendant in a criminal prosecution;

20       25. The release of information to vendors that contract with  
21 the Oklahoma Employment Security Commission to provide for the  
22 issuance of debit cards, to conduct electronic fund transfers, to  
23 perform computer programming operations, or to perform computer  
24 maintenance or replacement operations; provided the vendor agrees to

1 protect and safeguard the information it receives and to destroy the  
2 information when no longer needed for the purposes set out in the  
3 contract;

4 26. The release of information to employees of the Office of  
5 Juvenile Affairs for use in assessing results and outcomes of  
6 clients served as well as the effectiveness of state and local  
7 juvenile and justice programs including prevention and treatment  
8 programs. The information obtained shall be kept confidential by  
9 the Office of Juvenile Affairs and shall not be disclosed or be open  
10 to public inspection. The Office of Juvenile Affairs may release  
11 aggregated data for programs or larger aggregate units, provided  
12 that the aggregation meets disclosure requirements of the Oklahoma  
13 Employment Security Commission;

14 27. The release of information to vendors that contract with  
15 the State of Oklahoma for the purpose of providing a public  
16 electronic labor exchange system that will support the Oklahoma  
17 Employment Security Commission's operation of an employment service  
18 system to connect employers with job seekers and military veterans.  
19 This labor exchange system would enhance the stability and security  
20 of Oklahoma's economy as well as support the provision of veterans'  
21 priority of service. The vendors may perform computer programming  
22 operations, perform computer maintenance or replacement operations,  
23 or host the electronic solution; provided, each vendor agrees to  
24 protect and safeguard all information received, that no information

1 shall be disclosed to any third party, that the use of the  
2 information shall be restricted to the scope of the contract, and  
3 that the vendor shall properly dispose of all information when no  
4 longer needed for the purposes set out in the contract; ~~or~~

5 28. The release of employer tax information and benefit claim  
6 information to employees of a county public defender's office in  
7 this state and the Oklahoma Indigent Defense System for the purpose  
8 of determining financial eligibility for the services provided by  
9 such entities; or

10 29. The Oklahoma Workforce Commission, based on a showing of  
11 need made to the Oklahoma Employment Security Commission and after  
12 an agreement concerning the release of information is entered, may  
13 have access to data obtained pursuant to the Employment Security Act  
14 of 1980 pursuant to rules promulgated by the Oklahoma Employment  
15 Security Commission. The information obtained shall be held  
16 confidential by law, shall not be disclosed, shall not be subject to  
17 open records or freedom of information, and shall not be subject to  
18 subpoena. The Oklahoma Workforce Commission, however, may release  
19 aggregated data; provided that the aggregation meets disclosure  
20 requirements of the Oklahoma Employment Security Commission.

21 D. Subpoenas to compel disclosure of information made  
22 confidential by this statute shall not be valid, except for  
23 administrative subpoenas issued by federal, state, or local  
24 governmental agencies that have been granted subpoena power by

1 statute or ordinance. Confidential information maintained by the  
2 Commission can be obtained by order of a court of record that  
3 authorizes the release of the records in writing. All  
4 administrative subpoenas or court orders for production of documents  
5 must provide a minimum of twenty (20) days from the date it is  
6 served for the Commission to produce the documents. If the date on  
7 which production of the documents is required is less than twenty  
8 (20) days from the date of service, the subpoena or order shall be  
9 considered void on its face as an undue burden or hardship on the  
10 Commission. All administrative subpoenas, court orders or notarized  
11 waivers of confidentiality authorized by paragraph 2 of subsection C  
12 of this section shall be presented with a request for records within  
13 ninety (90) days of the date the document is issued or signed, and  
14 the document can only be used one time to obtain records.

15 E. Should any of the disclosures provided for in this section  
16 require more than casual or incidental staff time, the Commission  
17 shall charge the cost of the staff time to the party requesting the  
18 information.

19 F. It is further provided that the provisions of this section  
20 shall be strictly interpreted and shall not be construed as  
21 permitting the disclosure of any other information contained in the  
22 records and files of the Commission.

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SECTION 3. This act shall become effective November 1, 2026.

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