

An Act

ENROLLED HOUSE
BILL NO. 2011

By: Pae, Gise, and Kendrix of
the House

and

Frix and Kern of the Senate

An Act relating to tax credits; creating the Fighting Chance for Firefighters Act; providing short title; defining terms; providing income tax credit for certain unreimbursed medical costs incurred by 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.

SUBJECT: Tax credits

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

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

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

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

A. As used in this section:

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

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

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

B. For tax year 2026 and subsequent tax years, there shall be allowed as a credit against the tax imposed pursuant to Section 2355 of Title 68 of the Oklahoma Statutes an amount equal to the unreimbursed cost, not to exceed Two Hundred Fifty Dollars (\$250.00) per taxable year, incurred by a firefighter for the cost of medical procedures to detect any form of cancer.

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

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

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

F. In the event the total tax credits authorized by this section exceed One Million Five Hundred Thousand Dollars (\$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 House of Representatives the 15th day of May, 2025.

Presiding Officer of the House
of Representatives

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

Presiding Officer of the Senate

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this _____
day of _____, 20_____, at _____ o'clock _____ M.
By: _____

Approved by the Governor of the State of Oklahoma this _____
day of _____, 20_____, at _____ o'clock _____ M.

Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this _____
day of _____, 20_____, at _____ o'clock _____ M.
By: _____