

An Act

ENROLLED HOUSE
BILL NO. 2746

By: Lawson of the House

and

Howard of the Senate

An Act relating to revenue and taxation; amending 68 O.S. 2021, Section 4503, which relates to the Oklahoma Remote Quality Jobs Incentive Act; modifying eligibility requirements for basic health benefits plans; and providing an effective date.

SUBJECT: Revenue and taxation

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

SECTION 1. AMENDATORY 68 O.S. 2021, Section 4503, is amended to read as follows:

Section 4503. A. As used in the Oklahoma Remote Quality Jobs Incentive Act:

1. "Basic industry" means an establishment that attracts remote workers to the state whose purpose is to increase the state's population and who may receive rebates on the remote workers; provided, that the remote workers meet the wage and health insurance requirements in the state and provide evidence of such to the proxy establishment;

2. "New direct job" shall include full-time-equivalent employment in this state of remote workers who are employed by an establishment other than the proxy establishment which has qualified to receive incentive payments for attracting remote workers to the state. Such jobs held by remote workers did not exist in this state prior to the date of approval by the Oklahoma Department of Commerce of the application of the proxy establishment. A job shall be deemed to exist in this state prior to approval of an application if

the activities and functions for which the particular job exists have been ongoing at any time within six (6) months prior to such approval;

3. "Proxy establishment" means:

a. a public trust which:

- (1) is organized and existing under Section 176 of Title 60 of the Oklahoma Statutes for the benefit of a geographic area which includes a city or county or some combination thereof, and
- (2) benefits a geographic area where new direct jobs which meet the requirements of the Oklahoma Remote Quality Jobs Incentive Act are created by an establishment, other than the proxy establishment, or

b. an establishment which facilitates the attraction of remote workers to the State of Oklahoma;

4. "Remote worker" refers to a work flexibility arrangement under which an employee performs the duties and responsibilities of such employee's position, and other authorized activities, from an approved work site other than the location from which the employee would otherwise work, which shall not be located within the physical boundaries of the State of Oklahoma. The remote worker should not have lived in the State of Oklahoma in the previous twelve (12) months;

5. "Estimated direct state benefits" means the tax revenues projected by the Department to accrue to the state as a result of new direct jobs;

6. "Estimated direct state costs" means the costs projected by the Department to accrue to the state as a result of new direct jobs. Such costs shall include, but not be limited to:

- a. the costs of education of new state resident children,
- b. the costs of public health, public safety and transportation services to be provided to new state residents,

- c. the costs of other state services to be provided to new state residents, and
- d. the costs of other state services;

7. "Estimated net direct state benefits" means the estimated direct state benefits less the estimated direct state costs; and

8. "Net benefit rate" means the estimated net direct state benefits computed as a percentage of gross payroll, and shall not exceed five percent (5%).

B. A proxy establishment shall be required to obtain from remote workers proof of basic health benefits plans for the individuals it includes in an application. The proxy establishment shall submit the information to the Oklahoma Department of Commerce and shall ensure that the basic health benefits plans ~~consist of the following elements or elements substantially equivalent thereto:~~

~~1. Not more than fifty percent (50%) of the premium shall be paid by the employee;~~

~~2. Coverage for basic hospital care;~~

~~3. Coverage for physician care;~~

~~4. Coverage for mental health care;~~

~~5. Coverage for substance abuse treatment;~~

~~6. Coverage for prescription drugs; and~~

~~7. Coverage for prenatal care.~~

provide coverage where not more than fifty percent (50%) of the premium shall be paid by the employee; however, services provided by an Employee Assistance Plan (EAP) are not sufficient to meet this definition.

SECTION 2. This act shall become effective November 1, 2025.

Passed the House of Representatives the 25th day of March, 2025.

Presiding Officer of the House
of Representatives

Passed the Senate the 30th day of April, 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: _____