

SENATE CHAMBER
STATE OF OKLAHOMA

DISPOSITION

FLOOR AMENDMENT

No. 1

COMMITTEE AMENDMENT

(Date)

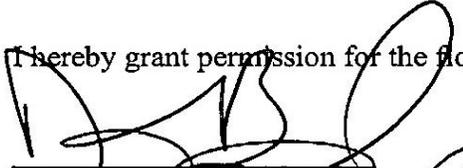
I move to amend Senate Bill No. 715 by substituting the attached floor substitute (Request #3685) for the title, enacting clause, and entire body of the measure.

Submitted by:



Senator Paxton

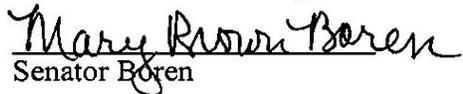
I hereby grant permission for the floor substitute to be adopted.



Senator Bullard, Chair (required)



Senator Bergstrom



Senator Boren

Senator Grellner

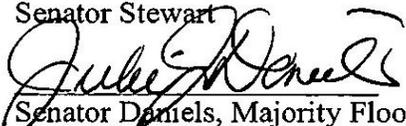


Senator Kirt

Senator McIntosh

Senator Burns

Senator Stewart



Senator Daniels, Majority Floor Leader

Senator Paxton, President Pro Tempore

Note: Retirement and Government Resources committee majority requires five (5) members' signatures.

Paxton-MSBB-FS-SB715
3/3/2026 12:52 PM

(Floor Amendments Only)

Date and Time Filed: 3/4/20

11:45 AM '26

Untimely

Amendment Cycle Extended

Secondary Amendment

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

FLOOR SUBSTITUTE
FOR

SENATE BILL NO. 715

By: Paxton

FLOOR SUBSTITUTE

[Oklahoma Firefighters Pension and Retirement System
- employer contributions - effective date -
emergency]

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

SECTION 1. AMENDATORY 11 O.S. 2021, Section 49-122, is
amended to read as follows:

Section 49-122. A. Each municipality having a paid member of a
fire department shall deduct monthly from the salary of each member
of the fire department of such municipality an amount equal to nine
percent (9%) of the actual paid gross salary of each member of the
fire department. The deduction shall be considered the minimum
deduction. At the option of the municipality, the municipality may
pay all or any part of the member's required contribution. The
treasurer of each municipality shall deduct the authorized
deductions from the salary of each paid member of the fire
department. The treasurer of the municipality shall deposit within

1 ten (10) days from each ending payroll date in the Oklahoma
2 Firefighters Pension and Retirement System the amount deducted from
3 the salary of each member of the fire department. Amounts deducted
4 from the salary of a member and not paid to the System after thirty
5 (30) days from each ending payroll date shall be subject to a
6 monthly late charge of one and one-half percent (1 1/2%) of the
7 unpaid balance to be paid by the municipality to the System.

8 Each municipality shall pick up under the provisions of Section
9 414(h) (2) of the Internal Revenue Code of 1986, as amended, and pay
10 the contribution which the member is required by law to make to the
11 System for all compensation earned after December 31, 1988.

12 Although the contributions so picked up are designated as member
13 contributions, such contributions shall be treated as contributions
14 being paid by the municipality in lieu of contributions by the
15 member in determining tax treatment under the Internal Revenue Code
16 of 1986, as amended, and such ~~picked-up~~ picked-up contributions
17 shall not be includable in the gross income of the member until such
18 amounts are distributed or made available to the member or the
19 beneficiary of the member. The member, by the terms of this System,
20 shall not have any option to choose to receive the contributions so
21 picked up directly and the ~~picked-up~~ picked-up contributions ~~must~~
22 shall be paid by the municipality to the System.

23 Member contributions which are picked up shall be treated in the
24 same manner and to the same extent as member contributions made

1 prior to the date on which member contributions were picked up by
2 the municipality. Member contributions so picked up shall be
3 included in salary for purposes of the System.

4 The municipality shall pay the member contributions from the
5 same source of funds used in paying salary to the member, by
6 effecting an equal cash reduction in gross salary of the member, or
7 by an offset against future salary increases, or by a combination of
8 reduction in gross salary and offset against future salary
9 increases.

10 The treasurer of each municipality shall deduct the ~~picked-up~~
11 picked-up contributions from the salary of each paid member of the
12 fire department. The treasurer of the municipality shall deposit
13 monthly in the System the amount picked up from the salary of each
14 member of the fire department.

15 B. Each municipality having a paid member of a fire department
16 shall deposit monthly with the State Board an amount equal to the
17 following:

18 1. Prior to July 1, 1991, ten percent (10%) of the total actual
19 paid gross salaries of the members of the fire department;

20 2. Beginning July 1, 1991, through June 30, 1992, ten and one-
21 half percent (10 1/2%) of the total actual paid gross salaries of
22 the members of the fire department;

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1 3. Beginning July 1, 1992, through June 30, 1993, eleven
2 percent (11%) of the total actual paid gross salaries of the members
3 of the fire department;

4 4. Beginning July 1, 1993, through June 30, 1994, eleven and
5 one-half percent (11 1/2%) of the total actual paid gross salaries
6 of the members of the fire department;

7 5. Beginning July 1, 1994, through June 30, 1995, twelve
8 percent (12%) of the total actual paid gross salaries of the members
9 of the fire department;

10 6. Beginning July 1, 1995, through June 30, 1996, twelve and
11 one-half percent (12 1/2%) of the total actual paid gross salaries
12 of the members of the fire department;

13 7. Beginning July 1, 1996, thirteen percent (13%) of the total
14 actual paid gross salaries of the members of the fire department;
15 and

16 8. Beginning November 1, 2013, fourteen percent (14%) of the
17 total actual paid gross salaries of the members of the fire
18 department;

19 9. Beginning July 1, 2028, fourteen and one-half percent (14
20 1/2%) of the total actual paid gross salaries of the members of the
21 fire department;

22 10. Beginning July 1, 2029, fifteen percent (15%) of the total
23 actual paid gross salaries of the members of the fire department;

1 11. Beginning July 1, 2030, fifteen and one-half percent (15
2 1/2%) of the total actual paid gross salaries of the members of the
3 fire department;

4 12. Beginning July 1, 2031, sixteen percent (16%) of the total
5 actual paid gross salaries of the members of the fire department;
6 and

7 13. Beginning July 1, 2032, sixteen and one-half percent (16
8 1/2%) of the total actual paid gross salaries of the members of the
9 fire department.

10 C. Each county or municipality having a volunteer member of a
11 fire department shall deposit yearly with the State Board Sixty
12 Dollars (\$60.00) for each volunteer member of the department.

13 Provided, the above-mentioned volunteer county or municipal
14 contributions shall be reevaluated by the next scheduled actuarial
15 study and the amounts adjusted so that in a nine-year period of
16 time, the amounts would reflect the actuarial recommendations at
17 that time. Any county or municipality with an income of less than
18 Twenty-five Thousand Dollars (\$25,000.00) to its general fund during
19 a fiscal year shall be exempt from the provisions of this
20 subsection.

21 Any municipality that fails to comply with the provisions of
22 this section shall not be entitled to its proportionate share of the
23 ~~Motor Fuel Excise Tax~~ motor fuel excise tax which is received
24

1 through the Oklahoma Tax Commission. Any county or municipality may
2 exceed the amount of contribution required by this section.

3 The provisions of this section shall supersede any city charter
4 provision in direct conflict with this section.

5 SECTION 2. This act shall become effective July 1, 2026.

6 SECTION 3. It being immediately necessary for the preservation
7 of the public peace, health or safety, an emergency is hereby
8 declared to exist, by reason whereof this act shall take effect and
9 be in full force from and after its passage and approval.

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