

1                   **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2                               STATE OF OKLAHOMA

3                               1st Session of the 60th Legislature (2025)

4   COMMITTEE SUBSTITUTE  
5   FOR  
6   HOUSE BILL NO. 2746

By: Lawson of the House

and

7                               **Howard** of the Senate

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11                               COMMITTEE SUBSTITUTE

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

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

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

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

23           1.   "Basic industry" means an establishment that attracts remote  
24   workers to the state whose purpose is to increase the state's

1 population and who may receive rebates on the remote workers  
2 provided that the remote workers meet the wage and health insurance  
3 requirements in state and provide evidence of such to the proxy  
4 establishment;

5 2. "New direct job" shall include full-time-equivalent  
6 employment in this state of remote workers who are employed by an  
7 establishment other than the proxy establishment which has qualified  
8 to receive incentive payments for attracting remote workers to the  
9 state. Such jobs held by remote workers did not exist in this state  
10 prior to the date of approval by the Oklahoma Department of Commerce  
11 of the application of the proxy establishment. A job shall be  
12 deemed to exist in this state prior to approval of an application if  
13 the activities and functions for which the particular job exists  
14 have been ongoing at any time within six (6) months prior to such  
15 approval;

16 3. "Proxy establishment" means:

17 a. a public trust which:

- 18 (1) is organized and existing under Section 176 of  
19 Title 60 of the Oklahoma Statutes for the benefit  
20 of a geographic area which includes a city or  
21 county or some combination thereof, and  
22 (2) benefits a geographic area where new direct jobs  
23 which meet the requirements of the Oklahoma  
24 Remote Quality Jobs Incentive Act are created by

1 an establishment, other than the proxy  
2 establishment, or

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

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

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

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

- 19 a. the costs of education of new state resident children,  
20 b. the costs of public health, public safety and  
21 transportation services to be provided to new state  
22 residents,  
23 c. the costs of other state services to be provided to  
24 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.

COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated  
03/06/2025 - DO PASS, As Amended and Coauthored.