

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

SENATE BILL 1544

By: Prieto

AS INTRODUCED

An Act relating to state government; creating the United States Semiquincentennial Celebration Taxpayer Relief Act; providing short title; establishing legislative findings; authorizing the reclassification of certain funds by the Office of Management and Enterprise Services; establishing certain eligible uses of funds; requiring the Office of Management and Enterprise Services to submit a report to the Legislature and United States Department of the Treasury; establishing the United States Semiquincentennial Taxpayer Relief Program; providing eligibility to receive certain rebates from the program; making appropriation; granting oversight and enforcement authority to the Joint Committee on Appropriations and Budget; providing for codification; and declaring an emergency.

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

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 130.50 of Title 74, unless there is created a duplication in numbering, reads as follows:

A. This act shall be known as the "United States Semiquincentennial Celebration Taxpayer Relief Act".

1       B. The Legislature finds that this state has obligated but  
2 unexpended funds from the American Rescue Plan Act of 2021  
3 Coronavirus State and Local Fiscal Recovery Funds, totaling  
4 approximately Seven Hundred Fifty Million Dollars (\$750,000,000.00).  
5 In celebration of the United States Semiquincentennial, the two  
6 hundred fiftieth anniversary of American independence, and as a  
7 gesture of gratitude to Oklahoma taxpayers for their resilience  
8 through challenging times, these funds shall be reclassified to  
9 revenue replacement under 31 C.F.R., Part 35, Subpart A, to offset  
10 existing state obligations. This will free equivalent state general  
11 revenue for a one-time taxpayer relief program, ensuring federal  
12 compliance while providing direct relief.

13       C. The Office of Management and Enterprise Services, in  
14 consultation with the State Treasurer, is authorized to reclassify  
15 up to Seven Hundred Fifty Million Dollars (\$750,000,000.00) of  
16 obligated but unexpended Coronavirus State and Local Fiscal Recovery  
17 Funds to revenue replacement provisions. Eligible uses include, but  
18 shall not be limited to:

- 19       1. Offsetting personnel and operational costs for government  
20 services;
- 21       2. Support for behavioral health and developmental services;
- 22       3. Replenishment of trust funds impacted by pandemic demands;
- 23 and

1        4. Other provision of government services as defined by United  
2 States Department of the Treasury guidance, to the extent of  
3 calculated pandemic-related revenue loss.

4        D. Reclassifications shall prioritize substitution for fiscal  
5 year 2026 and fiscal year 2027 general fund appropriations, freeing  
6 up equivalent state revenues. No funds shall be used for new  
7 initiatives beyond existing obligations. The Office of Management  
8 and Enterprise Services shall submit a report to the Legislature and  
9 United States Department of the Treasury by March 31, 2026,  
10 detailing reclassifications and compliance.

11        E. There is hereby created the United States Semiquincentennial  
12 Taxpayer Relief Program, to be administered by the Oklahoma Tax  
13 Commission, providing direct relief and celebrating the nation's two  
14 hundred fiftieth anniversary and Oklahoma's strength and future.

15        F. Using state general revenues pursuant to subsection C of  
16 this section, the Oklahoma Tax Commission shall issue a one-time  
17 rebate of Two Hundred Fifty Dollars (\$250.00) per taxpayer. Rebates  
18 shall be issued via direct deposit using tax return information or  
19 mailed check, commencing no later than June 30, 2026. Persons  
20 eligible to receive rebates as outlined in this section shall be:

21        1. Oklahoma residents who filed an individual income tax return  
22 for tax year 2024 or 2025; or  
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1        2. Oklahoma residents who filed joint income tax returns for  
2 tax year 2024 or 2025, who shall be eligible to receive a one-time  
3 rebate of Five Hundred Dollars (\$500.00).

4        Nonresidents, dependents claimed on another's return, or  
5 individuals with no tax liability shall be ineligible to receive  
6 rebates as provided in this section.

7        SECTION 2.        NEW LAW        A new section of law to be codified  
8 in the Oklahoma Statutes as Section 131.51 of Title 74, unless there  
9 is created a duplication in numbering, reads as follows:

10        There is hereby appropriated to the Oklahoma Tax Commission from  
11 any monies not otherwise appropriated from the General Revenue Fund  
12 of the State Treasury for the fiscal year ending June 30, 2027, the  
13 sum of Six Hundred Million Dollars (\$600,000,000.00) or so much  
14 thereof as may be necessary to perform the duties imposed upon the  
15 Tax Commission by law.

16        SECTION 3.        NEW LAW        A new section of law to be codified  
17 in the Oklahoma Statutes as Section 130.52 of Title 74, unless there  
18 is created a duplication in numbering, reads as follows:

19        The Joint Committee on Appropriations and Budget for the Senate  
20 and the House of Representatives shall jointly oversee the  
21 implementation of this act, with authority to audit  
22 reclassifications and rebates.

23        SECTION 4. It being immediately necessary for the preservation  
24 of the public peace, health or safety, an emergency is hereby  
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1 declared to exist, by reason whereof this act shall take effect and  
2 be in full force from and after its passage and approval.  
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