

1 STATE OF OKLAHOMA

2 2nd Session of the 60th Legislature (2026)

3 SENATE BILL 1544

By: Prieto

7 AS INTRODUCED

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

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

25 SECTION 1. NEW LAW A new section of law to be codified

26 in the Oklahoma Statutes as Section 130.50 of Title 74, unless there
27 is created a duplication in numbering, reads as follows:

28 A. This act shall be known as the "United States
29 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

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

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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