

1 STATE OF OKLAHOMA

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

3 SENATE BILL 1900

By: Bergstrom

8 AS INTRODUCED

9 An Act relating to development incentives; requiring  
10 certain entities that receive certain funds or  
11 incentives to make payments to certain political  
12 subdivisions; providing acts and provisions for which  
13 the required payment is applicable; prescribing  
14 allocation of payment; requiring payments to be  
15 expended on infrastructure; providing for  
16 codification; and providing an effective date.

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

18 SECTION 1. NEW LAW A new section of law to be codified  
19 in the Oklahoma Statutes as Section 890 of Title 62, unless there is  
20 created a duplication in numbering, reads as follows:

21 A. Any business entity that receives direct funding from this  
22 state, including by grants or direct payment but not including an  
23 entity that is compensated by this state for providing goods or  
24 services, or that receives incentives pursuant to the acts and  
provisions provided in subsection B of this section, shall provide

1 an amount equal to five percent (5%) of the value of the incentives  
2 or funds to the political subdivision in which the project or  
3 entity, for which the funds are received, is located.

4 B. The incentives received pursuant to the following acts and  
5 provisions shall require a payment pursuant to subsection A of this  
6 section:

7 1. Oklahoma Local Development and Enterprise Zone Incentive  
8 Leverage Act, Section 840 et seq. of Title 62 of the Oklahoma  
9 Statutes;

10 2. Local Development Act, Section 850 et seq. of Title 62 of  
11 the Oklahoma Statutes;

12 3. Tax credit for investments, Section 2357.4 of Title 68 of  
13 the Oklahoma Statutes;

14 4. Oklahoma Quality Jobs Program Act, Section 3601 et seq. of  
15 Title 68 of the Oklahoma Statutes;

16 5. Filmed in Oklahoma Act of 2021, Section 3631 et seq. of  
17 Title 68 of the Oklahoma Statutes;

18 6. Reindustrialize Oklahoma Act of 2025, Section 3647.1 et seq.  
19 of Title 68 of the Oklahoma Statutes;

20 7. 21st Century Quality Jobs Incentive Act, Section 3911 et  
21 seq. of Title 68 of the Oklahoma Statutes;

22 8. Oklahoma Rural Jobs Act, Section 3930 et seq. of Title 68 of  
23 the Oklahoma Statutes;

1       9. Oklahoma Five Major Sports Leagues Rebate Program Act,  
2 Section 3951 et seq. of Title 68 of the Oklahoma Statutes; and

3       10. Oklahoma Quality Investment Act, Section 4201 et seq. of  
4 Title 68 of the Oklahoma Statutes.

5       C. The payment required pursuant to subsection A of this  
6 section shall be allocated as follows:

7       1. If the entity or project for which the incentives or funds  
8 are received is located in a town or municipality, the payment shall  
9 go to such town or municipality;

10       2. Except as provided for in paragraph 3 of this subsection, if  
11 the entity or project for which the incentives or funds are received  
12 is located outside of any town or municipality, the payment shall go  
13 to the county in which such entity or project is located; and

14       3. If the entity or project for which the incentives or funds  
15 are received is located outside of any town or municipality, but the  
16 entity or project utilizes the infrastructure of a town or  
17 municipality, including, but not limited to, utilities, roads, or  
18 facilities, seventy-five percent (75%) of the payment shall go to  
19 such town or municipality, and twenty-five percent (25%) of the  
20 payment shall go to the county in which such entity or project is  
21 located.

22       D. Payments received by towns, municipalities, and counties  
23 pursuant to the provisions of this section shall be expended  
24 exclusively on infrastructure.

1 SECTION 2. This act shall become effective November 1, 2026.  
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