

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

SENATE BILL 2076

By: Deevers

AS INTRODUCED

An Act relating to state government; providing legislative findings; defining terms; prohibiting state contracts with certain companies; prohibiting certain companies from certain state tax incentives; providing exceptions; allowing for waiver of certain applicability; requiring certain certification; providing for codification; providing an effective date; 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 847 of Title 74, unless there is created a duplication in numbering, reads as follows:

A. The Legislature finds that:

1. The expenditure of Oklahoma taxpayer funds through contracts and tax incentives is a matter of state sovereignty;

2. This state has a legitimate and compelling interest in ensuring that public funds do not subsidize labor practices that displace or disadvantage Oklahoma workers;

3. Federal law authorizes, but does not require, state participation in visa-based labor programs;

1 4. Nothing in this act regulates immigration status or visa
2 eligibility; rather, this act governs eligibility for state
3 contracts and tax incentives in this state; and

4 5. This act applies solely to employment performed within the
5 geographic boundaries of this state.

6 B. As used in this section:

7 1. "Company" means any corporation, partnership, limited
8 liability company, association, or other legal entity engaged in
9 business operations;

10 2. "H-1B visa program" means employment authorized under
11 Section 101(a)(15)(H)(i)(b) of the Immigration and Nationality Act;

12 3. "Oklahoma operations" means employment positions, worksites,
13 or job duties physically performed within this state;

14 4. "Optional practical training" means employment authorization
15 granted pursuant to federal regulations governing F-1 nonimmigrant
16 student status;

17 5. "State contract" means any contract, agreement, or
18 procurement funded in whole or in part with state-appropriated
19 funds;

20 6. "State tax incentive" means any tax credit, rebate,
21 exemption, abatement, refund, subsidy, or incentive authorized under
22 the laws of this state; and
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1 7. "Utilize" means to employ, assign, or place an individual
2 within operations taking place within this state pursuant to the
3 programs described in this section.

4 C. 1. Except as provided in this section, this state shall not
5 enter into or renew a state contract with any company that utilizes
6 the H-1B visa program or optional practical training for positions
7 within its Oklahoma operations.

8 2. The provisions of this subsection shall not be construed to
9 apply to a company's operations or employees located outside of this
10 state.

11 D. 1. Except as provided in this section, a company shall be
12 ineligible for any state tax incentive for any tax year in which the
13 company utilizes the H-1B visa program or optional practical
14 training for positions within its Oklahoma operations.

15 2. The provisions of this subsection shall not be construed to
16 regulate or penalize activities outside of this state, and the
17 ineligibility provided for in this subsection shall apply only to
18 the portion of the company's operations within this state.

19 E. The provisions of this act shall apply only to:

20 1. State contracts entered into or renewed on or after the
21 effective date of this act; and

22 2. State tax incentives applied for or awarded on or after the
23 effective date of this act.
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1 Nothing in this act shall be construed to impair vested
2 contractual rights existing prior to the effective date of this act.

3 F. The prohibitions provided for in subsections C and D of this
4 section may be waived for a specific company or project only by
5 adoption of a concurrent resolution approved by both chambers of the
6 Legislature. Any such resolution shall identify the specific public
7 purpose justifying the exception.

8 G. A company seeking a state contract or state tax incentive
9 shall, under penalty of perjury, certify compliance with this act as
10 a condition of eligibility.

11 H. No state agency is granted rule-making authority to
12 implement the provisions of this act.

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

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

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