

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

SENATE BILL 2081

By: Bergstrom

AS INTRODUCED

An Act relating to wagering events; allowing for charitable organizations to participate in wagering events if on organizational premises and for charity purposes; setting conditions for charitable wagering events; requiring reporting of winnings by individuals and charitable organization; allowing limited individuals private wagering; setting conditions for private wagering; requiring certain state taxes and reports; directing promulgation of rules and tax forms by the Oklahoma Tax Commission; providing penalty; defining term; 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 428 of Title 3A, unless there is created a duplication in numbering, reads as follows:

A. Notwithstanding any other provisions of law, a charitable organization may host and participate in a wagering event under the following conditions:

1 1. A charitable organization conducting a wagering event and
2 all individuals making wagers or bets pursuant to this section shall
3 be eighteen (18) years of age or older;

4 2. The charitable organization wagering event must be conducted
5 in a location designated for use by an organization defined in
6 Section 402 of Title 3A of the Oklahoma Statutes;

7 3. Each individual engaged in a charitable organization
8 wagering event or events shall not have cumulative winnings in
9 excess of One Thousand Dollars (\$1,000.00) per ninety-day period;

10 4. The charitable organization wagering event shall not provide
11 individual prizes in excess of One Thousand Dollars (\$1,000.00);

12 5. The charitable organization wagering event authorized by
13 this section shall be conducted as a one-day only in-person private
14 event without any advance wager or bet bookings allowed;

15 6. Every individual engaged in a charitable wagering event
16 shall be present to wager, bet and to win. No absentee or advanced
17 wager or bet shall be allowed. The use of credit shall be
18 prohibited in making or placing a private wager or private bet;

19 7. No charitable organization wagering event authorized by this
20 section shall be conducted, advertised or promoted by a commercial
21 or retail business, alcoholic beverage or marijuana retail store,
22 manufacturer or distributor, gambling business, bookmaker, casino,
23 governmental entity or on-line by use of the Internet;

1 8. All charitable organization wagering events shall require
2 individuals to report their winnings from the charitable
3 organization wagering event on the individual's income tax; and

4 9. A charitable organization shall report to the Oklahoma Tax
5 Commission any individuals whose winnings at any charitable
6 organization wagering event exceed One Thousand Dollars (\$1,000.00)
7 per calendar quarter.

8 B. The Oklahoma Tax Commission shall promulgate rules and forms
9 for enforcing, collecting, and reporting tax collections for
10 charitable organization wagering events.

11 C. 1. For purposes of this section, "charitable organization
12 wagering event" shall mean wagering on:

- 13 a. any challenge, match, game, race, fight or contest
14 occurring between individuals or groups of individuals
15 whether or not recognized as an amateur or
16 professional sports event; however, this does not
17 include juvenile sports or any event in violation of
18 the Oklahoma State Athletic Commission Act,
19 b. all animal or fowl matches, contests, races, games or
20 challenges, except those prohibited under Sections
21 1680 through 1700 of Title 21 of the Oklahoma
22 Statutes, and
23
24
25

1 c. all games of chance using dice, chips or tickets
2 including but not limited to poker, dominos, bunco,
3 board games, charitable bingo and half-pot drawings.

4 2. Charitable organization wagering events authorized pursuant
5 to the provisions of this section shall specifically exclude:

- 6 a. high stake card, dice, or chip games,
7 b. casino gaming,
8 c. use of mechanical or electronic gambling devices,
9 d. online or internet wagers and bets on sports events,
10 e. advance bets or wager bookings on sports events,
11 f. use of slot machines, punch tabs, pull tabs or
12 roulette wheels, and
13 g. any other animal or fowl game or contest where the
14 contestant must kill or injure the other contestant to
15 be declared a winner.

16 SECTION 2. NEW LAW A new section of law to be codified
17 in the Oklahoma Statutes as Section 736 of Title 3A, unless there is
18 created a duplication in numbering, reads as follows:

19 A. Notwithstanding any other provisions of law, an individual
20 may host and participate in a private wagering event under the
21 following conditions:

22 1. An individual conducting a private wagering event and all
23 individuals making a private wager or bet pursuant to this section
24 shall be eighteen (18) years of age or older;

1 2. The private wagering event must be conducted in a private
2 residence. An individual shall not host or participate in a private
3 wagering event more than twice in a calendar month;

4 3. The total cash, credit, tangible prize or purse award for a
5 private wagering event shall not exceed One Thousand Dollars
6 (\$1,000.00) per event;

7 4. Each individual engaged in a private wagering event shall
8 not wager or bet more than One Hundred Dollars (\$100.00) per event
9 per day;

10 5. The private wagering event authorized by this section shall
11 be conducted as a one-day only in-person private event without any
12 advance wager or bet bookings allowed;

13 6. Every individual engaged in a private wagering event shall
14 be present to wager, bet and to win. No absentee or advanced wager
15 or bet shall be allowed. The use of credit shall be prohibited in
16 making or placing a private wager or private bet;

17 7. No private wagering event authorized by this section shall
18 be conducted, advertised or promoted by a commercial or retail
19 business, alcoholic beverage or marijuana retail store, manufacturer
20 or distributor, gambling business, bookmaker, casino, governmental
21 entity or on-line by use of the internet;

22 8. All private wagering events shall require individuals to
23 report their winnings from the private wagering event on the
24 individual's income tax;

1 9. No income shall be derived by the host of the private
2 wagering event; and

3 10. Failure to report taxes, income, or winnings from a private
4 wagering event contrary to the provisions of this section shall be a
5 misdemeanor and upon conviction, shall be punished by a fine not to
6 exceed Two Hundred Fifty Dollars (\$250.00) or by imprisonment for
7 not more than five (5) days in the county jail if the fine is not
8 paid.

9 B. The Oklahoma Tax Commission shall promulgate rules and forms
10 necessary for individuals to report winnings on annual tax returns.

11 C. 1. For purposes of this section, "private wagering event"
12 shall mean wagering on:

13 a. any challenge, match, game, race, fight or contest
14 occurring between individuals or groups of individuals
15 whether or not recognized as an amateur or
16 professional sports event; however, this does not
17 include juvenile sports or any event in violation of
18 the Oklahoma State Athletic Commission Act,

19 b. all animal or fowl matches, contests, races, games or
20 challenges, except those prohibited under Sections
21 1680 through 1700 of Title 21 of the Oklahoma
22 Statutes, and

23 c. all games of chance using dice, chips or tickets
24 including but not limited to poker, dominos, bunco,

board games, non-charitable bingo and half-pot drawings.

2. Private wagering events authorized pursuant to the provisions of this section shall specifically exclude:

- a. high stake card, dice or chip games,
- b. casino gaming,
- c. use of mechanical or electronic gambling devices,
- d. online or internet wagers and bets on sports events,
- e. advance bets or wager bookings on sports events,
- f. use of slot machines, punch tabs, pull tabs or roulette wheels, and
- g. any other animal or fowl game or contest where the contestant must kill or injure the other contestant to be declared a winner.

SECTION 3. This act shall become effective July 1, 2026.

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

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