

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 3602

By: Lepak

6 AS INTRODUCED

7 An Act relating to health care-related tax; mandating  
8 the Oklahoma Health Care Authority submit a yearly  
9 report; mandating the Authority publicly post the  
10 report; providing what the report shall entail;  
11 prohibiting a tax increasing net patient revenue;  
12 providing an exception; providing for a yearly  
13 gradual decrease for health care-related tax revenue;  
14 prohibiting the imposition of a health care-related  
15 tax rate that varies by volume or percentage;  
16 providing for codification; and providing an  
17 effective date.

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

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

20 in the Oklahoma Statutes as Section 3241.7 of Title 63, unless there  
21 is created a duplication in numbering, reads as follows:

22 A. The Oklahoma Health Care Authority shall submit a report to  
23 the Governor and the Legislature no later than October 1 of each  
24 year. The Oklahoma Health Care Authority shall publicly post this  
report on its website no later than the date provided in this  
subsection. This report shall include detailed information of each

1    health care-related tax, as defined in 42 C.F.R. Section 433.55,  
2    including but not limited to:  
3        1. Which class or classes of health care services or providers,  
4    as defined in 42 C.F.R. Section 433.56, such tax is imposed;  
5        2. Whether the tax is broad-based, as defined under 42 U.S.C.  
6    1396b;  
7        3. Whether the tax is imposed uniformly, as defined under 42  
8    U.S.C. 1396b;  
9        4. Whether the Oklahoma Health Care Authority has requested a  
10   waiver of the broad-based and uniform requirements; and  
11        5. The percentage of net patient revenue attributable to the  
12   class or classes that the health care-related tax represents, as of  
13   July 4, 2025.

14        B. In no case shall a health care-related tax, as defined in 42  
15   C.F.R. Section 433.55, be imposed in a manner that would increase  
16   the percentage of net patient revenue attributable to the class or  
17   classes that the health care-related tax represents above the level  
18   in effect as of July 4, 2025.

19        C. In no case shall a health care-related tax, as defined in 42  
20   C.F.R. Section 433.55, except a tax on a class of services defined  
21   in 42 C.F.R. 433.56(a)(3)-(4), be imposed in a manner that would  
22   increase the percentage of net patient revenue attributable to the  
23   class or classes that the health care-related tax represents above  
24   the following levels:

1       1. Five and one-half percent (5.5%) in a federal fiscal year  
2       2028;  
3       2. Five percent (5%) in a federal fiscal year 2029;  
4       3. Four and one-half percent (4.5%) in a federal fiscal year  
5       2030;  
6       4. Four percent (4%) in a federal fiscal year 2031; or  
7       5. Three and one-half percent (3.5%) in a federal fiscal year  
8       2032 and each subsequent year.

9       D. In no case shall a health care-related tax, as defined in 42  
10      C.F.R. Section 433.55, be imposed in a manner that imposes a tax  
11      rate that varies directly or indirectly by volume or percentage of  
12      Medicaid taxable units, as defined by 42 U.S.C. Section 1396b(w) .

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

15      60-2-15360       TJ       12/16/25