

BILL SUMMARY
1st Session of the 60th Legislature

Bill No.:	HB 2011
Version:	SAHB
Request Number:	
Author:	Rep. Pae
Date:	5/14/2025
Impact:	See OTC Analysis

Research Analysis

The Senate Amendments for HB 2011 inserts new language into the act known as the "Fighting Change for Firefighters Act."

The measure will allow a credit against tax imposed in an amount equal to unreimbursed cost, not to exceed \$250 per taxable year, incurred by a firefighter for the cost of medical procedures to detect any form of cancer, beginning for tax year 2026 and for subsequent years. The credit will not be used to reduce the income tax liability of the taxpayer to less than zero. The credit may be carried over to each of the five subsequent tax years. For tax year 2028 and subsequent tax years, the total amount of credits used to offset tax will adjusted annually to limit the annual amount of credits to \$1.5 million. The formula to be used for the percentage adjustment will be \$1.5 million divided by the credits claimed in the second preceding year. In the event the total tax credits authorized by this section exceeds \$1.5 million in any calendar year, this will permitted but excess will be factored into the percentage adjustment formula for subsequent years.

Prepared By: Suzie Nahach, House Research Staff

Fiscal Analysis

HB 2011 creates the "Fighting Chance for Firefighters Act" and authorizes the Oklahoma Health Care Authority to extend the benefits of the Oklahoma Employees Insurance and Benefits Plan to municipal and county fire departments.

The Fighting Chance for Firefighters Act allows state cancer centers to carry out the purposes and functions of the act to cover the costs of occupational cancer screenings.

The Senate Amendments for HB2011 reintroduces the tax credit outlined in the introduced version of the bill.

Officials from the Oklahoma Tax Commission (OTC) have provided the following analysis:

ESTIMATED REVENUE IMPACT:

FY27: Decrease in income tax collections of between \$3.6 to \$4.1 million.

ANALYSIS HB 2011 proposes to enact the *Fighting Chance for Firefighters Act*, which allows a nonrefundable \$250 income tax credit for unreimbursed expenses incurred by a firefighter for the cost of medical procedures to detect any form of cancer, effective for tax year 2026 and subsequent tax years.

Total credits used to offset tax must be adjusted annually to limit annual credits to \$1.5 million. If credits exceed this amount, the Oklahoma Tax Commission will allow the excess but adjust future credits by calculating a reduction percentage. This percentage will be determined by dividing \$1.5 million by the total credits used two years prior, ensuring the annual credit total does not exceed \$1.5 million. Because the formula for percentage adjustment depends on credits from two years prior, the \$1.5 million credit limit will not be effectively enforceable until tax year 2028.

Based on information received from the Oklahoma State Firefighter's Association, there are approximately 4,500 paid, professional firefighters in Oklahoma, and an additional 10,000 – 12,000 volunteers. Proposed credits for professional and volunteer firefighters are expected to range from \$3.6 million to \$4.1 million, beginning for FY27.

Prepared By: Zachary Penrod, House Fiscal Staff

Other Considerations

None.