

**BILL SUMMARY**  
1<sup>st</sup> Session of the 60<sup>th</sup> Legislature

|                        |                        |
|------------------------|------------------------|
| <b>Bill No.:</b>       | <b>HB2746</b>          |
| <b>Version:</b>        | <b>FULLPCS1</b>        |
| <b>Request Number:</b> | <b>13013</b>           |
| <b>Author:</b>         | <b>Caldwell (Trey)</b> |
| <b>Date:</b>           | <b>3/5/2025</b>        |
| <b>Impact:</b>         | <b>No Impact</b>       |

**Research Analysis**

The proposed committee substitute for HB2746 amends the health insurance coverage requirement for the Oklahoma Remote Quality Jobs Incentive Act. To qualify for the incentive, a qualifying employer must offer basic health insurance to its employees and cover at least 50 of the premium costs. Services provided by an employee assistance plan do not count towards the health insurance coverage requirement.

Prepared By: Quyen Do

**Fiscal Analysis**

In its current form, HB2746 modifies the requirements for basic health benefit plans as they relate to the Oklahoma Remote Quality Jobs Incentive Act. This measure is not expected to impact state revenue.

The Oklahoma Tax Commission has provided the following analysis:

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**ESTIMATED REVENUE IMPACT:**

**FY26: None**

**ANALYSIS:** The PCS to HB 2746 (Req. No. 13013)<sup>1</sup> proposes to amend the *Oklahoma Remote Quality Jobs Incentive Act* (68 O.S. § 4503). This measure modifies the definition of basic health benefits plan. Under current law the health benefits plans must consist of the following elements:

Coverage for basic hospital care, physician care, mental health care, substance abuse treatment, prescription drugs and prenatal care. Not more than 50% of the premium can be paid by the employee

This measure proposes modifying the definition of the basic health benefits plans to the following:

*Provide coverage where not more than 50% the premium shall be paid by the employee; however, services provided by an Employee Assistance Plan (EAP) are not sufficient to meet this definition*

This definitional change should not have any additional revenue impact.

Prepared By: Zach Penrod, House Fiscal Staff

### **Other Considerations**

None.

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