

BILL SUMMARY
2nd Session of the 60th Legislature

Bill No.:	HB3319
Version:	FULLPCS1
Request Number:	16034
Author:	Rep. Eaves
Date:	2/19/2026
Impact:	No impact to state revenues

Research Analysis

The proposed committee substitute for HB3319 expands the list of entities eligible to collect debts through state income tax refund intercepts. It adds municipal authorities and public trusts with a municipality as their beneficiary to the program. Under the measure, these entities may file a claim with the Oklahoma Tax Commission to recover delinquent utility charges and related service fees, provided the payments have been overdue for at least 90 days.

Prepared By: Quyen Do

Fiscal Analysis

In its current form, HB3319 would allow a municipal public authority or public trust to file a claim with the Oklahoma Tax Commission (OTC) that certain delinquent utility charges owed to the entity be deducted from an individual's state income tax refund.

The OTC has provided the following analysis:

ESTIMATED REVENUE IMPACT: No impact on state revenues.

PROPOSAL: The Proposed Committee Substitute for HB 3319 proposes to amend 68 O.S. §205.2, which allows a qualified entity to file a claim with the Oklahoma Tax Commission (OTC) requesting that amounts owed be deducted from an individual's state income tax refund. Currently, qualified entities may seek collection of unpaid, court-ordered monetary obligations for debt, unpaid fines and costs, or final judgments of at least \$50 from individuals who have filed a state income tax return.

Beginning November 1, 2026, this proposal would allow a municipal public authority or public trust to file a claim with the OTC requesting that delinquent utility charges owed to the qualified entity—including, but not limited to, water, sewer, sanitation, and related service fees—be deducted from any state income tax refund due to that individual. This would apply provided that the utility charges are at least 90 days delinquent and the utility service associated with the delinquent account has been lawfully disconnected for nonpayment.

Prepared By: Zach Penrod, House Fiscal Staff

Other Considerations

None.

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