

BILL SUMMARY
2nd Session of the 60th Legislature

Bill No.:	HB3319
Version:	FULLPCS2
Request Number:	16731
Author:	Rep. Eaves
Date:	2/26/2026
Impact:	No impact to state revenues

Research Analysis

The second proposed committee substitute for HB3319 expands the list of entities authorized to recover debts through state income tax refund intercepts by adding municipal authorities and public trusts with a municipality as their beneficiary to the program. Under the measure, these entities may file claims with the Oklahoma Tax Commission to collect delinquent utility charges and related service fees that have been overdue for at least 90 days. The bill expressly prohibits municipal authorities and trusts from using the intercept process to recover debts stemming from unpaid medical services or treatments.

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 second proposed committee substitute stipulates that municipal authorities and trusts may not file a claim for any amount owed to the entity for medical services or medical treatment received by an individual. This measure is not expected to change the fiscal impact on the bill.

Prepared By: Zach Penrod, House Fiscal Staff

Other Considerations

None.