

**BILL SUMMARY**  
2<sup>nd</sup> Session of the 60<sup>th</sup> Legislature

|                        |                   |
|------------------------|-------------------|
| <b>Bill No.:</b>       | <b>HB4263</b>     |
| <b>Version:</b>        | <b>INT</b>        |
| <b>Request Number:</b> | <b>15925</b>      |
| <b>Author:</b>         | <b>Rep. Johns</b> |
| <b>Date:</b>           | <b>2/17/2026</b>  |
| <b>Impact:</b>         | <b>\$0</b>        |

**Research Analysis**

**HB4263**, as introduced, permits retired members of the Teachers' Retirement System of Oklahoma (OTRS) who return to work for the Oklahoma Department of Career and Technology Education on or after November 1, 2019, to choose their retirement plan membership. They may remain in OTRS or join the defined contribution or defined benefit plan administered by the Oklahoma Public Employees Retirement System (OPERS).

The measure also includes a safe harbor provision allowing the bill to be classified as a nonfiscal retirement measure, thereby exempting it from the requirements of the Oklahoma Pension Legislation Actuarial Analysis Act.

Prepared By: Quyen Do

**Fiscal Analysis**

HB 4263 allows retired members of the Oklahoma Teachers' Retirement System (OTRS) who go to work for the Oklahoma Department of Career and Technology Education for the first time on or after November 1, 2019, to participate in the Oklahoma Public Employees Retirement System (OPERS) Defined Benefit (DB) plan or Pathfinder Defined Contribution (DC) plan, depending on their eligibility.

As written, the measure would apply retirement benefits retroactively, which is not permissible under the Internal Revenue Code.

Prepared By: Alexandra Ladner, House Fiscal Staff

**Other Considerations**

None.