

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

<b>Bill No.:</b>	<b>SB586</b>
<b>Version:</b>	<b>ENGR</b>
<b>Request Number:</b>	
<b>Author:</b>	<b>Rep. Kane</b>
<b>Date:</b>	<b>4/4/2025</b>
<b>Impact:</b>	<b>No Impact</b>

**Research Analysis**

The engrossed version of SB 586 considers leased and contract employees as a business's own employees for new direct job creation requirements under the Oklahoma Quality Jobs Program.

Prepared By: Autumn Mathews

**Fiscal Analysis**

The Oklahoma Tax Commission has provided the following analysis:

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**ESTIMATED REVENUE IMPACT:** No changes in revenue are anticipated as a result of this proposal due to the revenue neutral features of the *Oklahoma Quality Jobs Program Act*.

**FY26: \$0**

**ANALYSIS:** SB 586 proposes to amend Section 3603 of Title 68 of the Oklahoma Statutes, which pertains to the Oklahoma Quality Jobs Program Act. The amendment specifies that when an establishment leases employees or obtains employees through a contract, these workers will be considered to have an employer-employee relationship with the establishment.

Under current law, Oklahoma's Quality Jobs Program offers qualifying companies quarterly cash rebates equal to up to 5 percent of newly created taxable payroll for up to 10 years. To qualify for the rebates, a company must operate in an eligible industry and meet requirements related to the amount of payroll associated with new jobs created, health insurance coverage, and wages.

Prepared By: Zach Penrod, House Fiscal Staff

**Other Considerations**

None.