

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

<b>Bill No.:</b>	<b>SB687</b>
<b>Version:</b>	<b>ENGR</b>
<b>Request Number:</b>	
<b>Author:</b>	<b>Rep. Caldwell (Trey)</b>
<b>Date:</b>	<b>4/4/2025</b>
<b>Impact:</b>	<b>\$15,000,000</b>

**Research Analysis**

Engrossed SB687 transfers some administrative duties related to the sales tax rebate program for broadband equipment purchases to the Oklahoma Broadband Office (OBO). The OBO will take over claims processing and reporting requirements from the Oklahoma Tax Commission for purchases incurred in calendar year 2025 and subsequent years. The measure also creates and appropriates \$15 million to the Oklahoma Broadband Rebate Revolving Fund. The OTC will continue to be the entity that pays out rebates claims, but only after receiving notice of an approved claim from the OBO.

Prepared By: Quyen Do

**Fiscal Analysis**

In its current form, SB687 appropriates \$15,000,000 to the Oklahoma Broadband Rebate Revolving Fund and tasks the Broadband Office with administering applications for rebates of sales and use tax. The measure requires the Oklahoma Tax Commission to issue rebate payments.

The Oklahoma Tax Commission has provided the following analysis:

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**ESTIMATED REVENUE IMPACT:**

**FY26: None**

**Analysis:** The measure amends section 1357.21 of Title 68 by specifying that the Oklahoma Broadband Office (OBO) is to administer the applications for rebates of sales and use tax for "qualifying broadband equipment" starting in 2025. The measure requires the Oklahoma Tax Commission to issue rebate payments upon notification of approved claims by OBO. The measure appropriates \$15 million to the Oklahoma Broadband Rebate Revolving Fund not otherwise appropriated from the General Revenue Fund for FY23.

Currently, there is no funding source for the rebates. There is a total of \$4,580,896 in claims from 16 companies that submitted rebates for 2022, and a total of \$9,490,795 in claims from 15 companies that submitted rebates for 2023 that are awaiting further processing.

Prepared By: Zach Penrod, House Fiscal Staff

**Other Considerations**

None.

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