

Bill Summary
2nd Session of the 59th Legislature

Bill No.:	SB 102
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Author:	Sen. Rader
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Bill Analysis

SB 102 provides that compensation paid to a nonresident individual shall not be includable for purposes of determining the adjusted gross income from Oklahoma if the compensation is paid for employment duties performed by the individual while present in this state for 30 or fewer calendar days or the individual performed employment duties in more than one state during the tax year. This provision shall not apply to professional athletes, professional entertainers, or public figures. The measure directs the Oklahoma Tax Commission to not apply any penalty or interest on an employer for failure to withhold taxes from nonresident employee compensation if the employer maintains a time and attendance system specifically designed to allocate employee wages for income tax purposes among all taxing jurisdictions or the employer maintained specified records.

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