

Bill Summary
2nd Session of the 60th Legislature

Bill No.:	SB 1385
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Author:	Sen. Bergstrom
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Bill Analysis

SB 1385 creates the Oklahoma Critical Workforce Retention Act of 2026. The measure provides that individuals employed in a certified trade shall be exempt from taxable income any income earned from the certified trade in certain amounts. The amounts are:

- 1) 20% of income earned in years 1-4,
- 2) 50% in the 5th year,
- 3) 25% in years 6-9,
- 4) 50% in the 10th year,
- 5) 30% in years 11-14,
- 6) 65% in the 15th year,
- 7) 35% in years 16-19,
- 8) 90% in the 20th year, and
- 9) 50% in the 21st year.

Certified trades shall include aircraft mechanics, plumbers, ironworkers, HVAC technicians, welders, heavy equipment operators, and electricians. The exemptions shall begin in tax year 2026.

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