

**Bill Summary**  
2<sup>nd</sup> Session of the 60<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 1544</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.</b>	<b>3048</b>
<b>Author:</b>	<b>Sen. Prieto</b>
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**Bill Analysis**

SB 1544 creates the United States Semiquincentennial Celebration Taxpayer Relief Act. The measure classifies \$750 million remaining of the American Rescue Plan Act of 2021 Coronavirus State and Local Fiscal Recovery Funds as revenue replacement to offset existing state obligations. The funds may be used to offset personnel and operational costs for government services, support behavioral health and developmental services, replenish trust funds impacted by pandemic demands, and other provision of government services as defined by United States Department of the Treasury guidance. The funds shall be used for 2026 and 2027 fiscal obligations. The measure creates the United States Semiquincentennial Taxpayer Relief Program and directs the Oklahoma Tax Commission to issue a one-time rebate of \$250.00 to each taxpayer who filed an income tax return. The measure appropriates \$600 million from the General Revenue Fund to the Oklahoma Tax Commission. The measure provides for the Joint Committee on Appropriations and Budget for the Senate and the House of Representatives to jointly oversee the implementation of this measure.

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