

REVENUE IMPACT STATEMENT 2025 REGULAR SESSION 60TH LEGISLATURE, 1ST SESSION

BILL/VERSION: HB 2746 / Engrossed ANALYST: MK

AUTHORS: Rep. Lawson & Sen. Howard **DATE**: 3/28/2025

TAX(ES): Remote Quality Jobs

SUBJECT(S): Incentive

EFFECTIVE DATE: November 1, 2025 **Emergency** □

ESTIMATED REVENUE IMPACT:

FY26: None

ANALYSIS: The Engrossed version of HB 2746¹ proposes to amend the *Oklahoma Remote Quality Jobs Incentive Act* (68 O.S. § 4503). This measure modifies the definition of basic health benefits plan. Under current law the health benefits plans must consist of the following elements:

Coverage for basic hospital care, physician care, mental health care, substance abuse treatment, prescription drugs and prenatal care. Not more than 50% of the premium can be paid by the employee

This measure proposes modifying the definition of the basic health benefits plans to the following:

Provide coverage where not more than 50% the premium shall be paid by the employee; however, services provided by an Employee Assistance Plan (EAP) are not sufficient to meet this definition

This definitional change should not have any additional revenue impact.

¹ No substantive changes from the PCS HB 2746.

3/31/25

DATE

DR. HUAN GONG, CHIEF TAX ECONOMIST

4/1/25

DATE

MARIE SCHUBLE, DIVISION DIRECTOR

4/1/25

DATE

JOSEPH P. GAPPA, FOR THE COMMISSION

The revenue impact provided herein is an estimate of the potential impact on the collection or apportionment of tax revenues affected by the proposed legislation. It is not intended to be an estimate of the overall fiscal impact on the state budget if the proposed legislation is enacted.