



BILL/VERSION:	SB 2064 / INTRODUCED	ANALYST: MM
AUTHORS:	Sen. Deevers	DATE: 1/21/2026
TAX(ES):	None	
SUBJECT(S):	Administrative	
EFFECTIVE DATE:	November 1, 2026	Emergency <input type="checkbox"/>

ESTIMATED REVENUE IMPACT:

FY27: None.

FY28: None.

ANALYSIS: The measure would allow for certain individuals and entities to receive payment in Bitcoin. The measure also requires the State Treasurer to implement the primary provisions of the Act and requires the Oklahoma Tax Commission (OTC) to issue guidance on the tax implications of receiving digital assets as payment by January 1, 2027. The OTC does not anticipate any revenue or administrative impacts specifically related to issuing this guidance.

The revenue impact described herein reflects only OTC’s role in issuing guidance on the tax implications.

1/29/26
DATE

Huan Gong
DR. HUAN GONG, CHIEF TAX ECONOMIST

1/30/26
DATE

Marie Schuble
MARIE SCHUBLE, DIVISION DIRECTOR

1/30/26
DATE

Joseph P. Gappa
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. This estimate reflects current available data as of the date of issuance and is subject to revision if additional information becomes known.