



---

<b>BILL/VERSION:</b>	SB 820 / ENGROSSED <sup>1</sup>	<b>ANALYST:</b> LH
<b>AUTHORS:</b>	Sen. Boren, Rep. Gise	<b>DATE:</b> 3/13/2025
<b>TAX(ES):</b>	None	
<b>SUBJECT(S):</b>	Five Major Sports Leagues Rebate	
<b>EFFECTIVE DATE:</b>	Nov. 1, 2025	<b>Emergency</b> <input type="checkbox"/>

---

**ESTIMATED REVENUE IMPACT:** No changes in revenue are anticipated due to the revenue neutral features of the Oklahoma Five Major Sports Leagues Rebate Program Act.

**FY26: \$0**

**FY27: \$0**

**ANALYSIS:** SB 820 proposes to amend the Oklahoma Five Major Sports Leagues Rebate Program Act (68 O.S. § 3951, et seq.). The amendment would expand eligibility to include three additional professional sports leagues: the Women's National Basketball Association (WNBA), Women's Professional Fastpitch (WPF), and National Women's Soccer League (NWSL).

This Act provides a rebate program similar to the Oklahoma Quality Jobs Program, with a maximum annual rebate of \$10 million per qualifying entity or establishment.

---

<sup>1</sup> Engrossed Version removed title and enacting clause.

3/13/25  
DATE

Huan Gong  
DR. HUAN GONG, CHIEF TAX ECONOMIST

3/14/25  
DATE

Marie Schuble  
MARIE SCHUBLE, DIVISION DIRECTOR

3/14/25  
DATE

Joseph P. Gappa  
JOSEPH P. GAPPA, FOR THE COMMISSION