

SENATE CHAMBER

STATE OF OKLAHOMA

DISPOSITION

FLOOR AMENDMENT

No. 1

COMMITTEE AMENDMENT

(Date)

I move to amend House Bill No. 2011, by substituting the attached floor substitute (Request # 2104) for the title, enacting clause and entire body of the measure.

Submitted by:

Avery Frix
Senator Frix

I hereby grant permission for the floor substitute to be adopted.

[Signature]
Senator Coleman, Chair (required)

[Signature]
Senator Alford

[Signature]
Senator Brooks

[Signature]
Senator Grellner

[Signature]
Senator Guthrie

Senator Paxton, President Pro Tempore

[Signature]
Senator Mann

Senator Pugh

[Signature]
Senator Reinhardt

Senator Standridge

[Signature]
Senator Weaver

Senator Daniels, Majority Floor Leader

Note: Business and Insurance committee majority requires six (6) members' signatures.

Frix-CAD-FS-HB2011
5/7/2025 10:13 AM

(Floor Amendments Only)

Date and Time Filed: 5/7/25 1:58pm df

Untimely

Amendment Cycle Extended

Secondary Amendment

1 STATE OF OKLAHOMA

2 1st Session of the 60th Legislature (2025)

3 FLOOR SUBSTITUTE
4 FOR ENGROSSED

5 HOUSE BILL NO. 2011

By: Pae, Gise, and Kendrix of
the House

6 and

7 Frix of the Senate

8
9 FLOOR SUBSTITUTE

10 An Act relating to tax credits; creating the Fighting
11 Chance for Firefighters Act; providing short title;
12 defining terms; providing income tax credit for
13 certain unreimbursed medical costs incurred by
14 firefighters; prescribing credit amount; prohibiting
15 refundability of credit; providing annual limitation
16 for credits claimed; prescribing enforcement of
17 limitation; providing for noncodification; providing
18 for codification; and providing an effective date.

19 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

20 SECTION 1. NEW LAW A new section of law not to be
21 codified in the Oklahoma Statutes reads as follows:

22 This act shall be known and may be cited as the "Fighting Chance
23 for Firefighters Act".

24 SECTION 2. NEW LAW A new section of law to be codified
in the Oklahoma Statutes as Section 2357.501 of Title 68, unless
there is created a duplication in numbering, reads as follows:

A. As used in this section:

1 1. "Cancer" means, but is not limited to, lung cancer, prostate
2 cancer, testicular cancer, skin cancer, colon cancer, breast cancer,
3 or any other form of cancer which is generally recognized as having
4 a higher risk of occurrence in a person who performs firefighting
5 services;

6 2. "Firefighter" means a person trained or certified as skilled
7 in the prevention and control of fires in residential and commercial
8 structures and naturally occurring fires commonly known as
9 wildfires; and

10 3. "Unreimbursed cost" means a portion of an expense which is
11 not covered or not fully covered under a health insurance policy and
12 for which a taxpayer expends money and is not able to recover the
13 expenditure.

14 B. For tax year 2026 and subsequent tax years, there shall be
15 allowed as a credit against the tax imposed pursuant to Section 2355
16 of Title 68 of the Oklahoma Statutes an amount equal to the
17 unreimbursed cost, not to exceed Two Hundred Fifty Dollars (\$250.00)
18 per taxable year, incurred by a firefighter for the cost of medical
19 procedures to detect any form of cancer.

20 C. The credit authorized by this section shall not be used to
21 reduce the income tax liability of the taxpayer to less than zero
22 (0).

23
24

1 D. The credit authorized by this section, to the extent not
2 used, may be carried over, in order, to each of the five (5)
3 subsequent tax years.

4 E. For tax year 2028 and subsequent tax years, the total amount
5 of credits authorized by this section used to offset tax shall be
6 adjusted annually to limit the annual amount of credits to One
7 Million Five Hundred Thousand Dollars (\$1,500,000.00). The Oklahoma
8 Tax Commission shall annually calculate and publish by the first day
9 of the affected year a percentage by which the credits authorized by
10 this section shall be reduced so the total amount of credits used to
11 offset tax does not exceed One Million Five Hundred Thousand Dollars
12 (\$1,500,000.00) per year. The formula to be used for the percentage
13 adjustment shall be One Million Five Hundred Thousand Dollars
14 (\$1,500,000.00) divided by the credits claimed in the second
15 preceding year.

16 F. In the event the total tax credits authorized by this
17 section exceed One Million Five Hundred Thousand Dollars
18 (\$1,500,000.00) in any calendar year, the Tax Commission shall
19 permit any excess over One Million Five Hundred Thousand Dollars
20 (\$1,500,000.00) but shall factor such excess into the percentage
21 adjustment formula for subsequent years.

22 SECTION 3. This act shall become effective November 1, 2025.
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24 60-1-2104 CAD 5/7/2025 2:04:54 PM

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