



**BILL/VERSION:** SB 2076 / INTRODUCED

**ANALYST:** MK

**AUTHORS:** Sen. Deevers

**DATE:** 2/16/2026

**TAX(ES):** Various

**SUBJECT(S):** Tax Incentives

**EFFECTIVE DATE:** July 1, 2026

**Emergency**

**ESTIMATED REVENUE IMPACT:**

**FY27: Unknown potential increase in tax collections.**

**ANALYSIS:** SB 2076 proposes to enact a new law prohibiting the state of Oklahoma from entering into or renewing a state contract with any company that utilizes the H-1B visa program<sup>1</sup> or optional practical training (OPT)<sup>2</sup> for positions within its Oklahoma operations on or after July 1, 2026. Additionally, companies shall be ineligible for any state tax incentive<sup>3</sup> for any tax year in which the company utilizes the H-1B visa program or OPT for positions within its Oklahoma operations. The provision relating to tax incentives is only applicable to state tax incentives applied for or awarded on or after July 1, 2026.<sup>4</sup> Based on the latest available data approximately 220 -240 entities utilize the H-1B visa program or OPT for positions within Oklahoma operations.<sup>5</sup> The revenue impact of this measure is unknown.

**ADMINISTRATIVE ISSUES:** This proposal may have an administrative impact on the Oklahoma Tax Commission. The OTC is currently assessing the extent of the impact and evaluating the associated costs.

<sup>1</sup> The H-1B visa program is a non-immigrant visa that allows foreign nationals to work in the United States for up to six years in specialty occupations that require a bachelor's degree or its equivalent.

<sup>2</sup> The Optional Practical Training program is available for F-1 students in the U.S. on F-1 visas, allowing them to work for up to 12 months in fields directly related to their major area of study. (The F-1 visa is a non-immigrant visa that allows international students to study in the United States at accredited educational institutions.)

<sup>3</sup> State tax incentive means any tax credit, rebate, exemption, abatement, refund, subsidy, or incentive authorized under the laws of this state.

<sup>4</sup> It is unclear how the Oklahoma Tax Commission could enforce this provision. Certain sales tax exemptions are claimed on a monthly basis.

<sup>5</sup> [H-1B Employer Data Hub | USCIS](#)

2/16/26

DATE

*Huan Gong*

DR. HUAN GONG, CHIEF TAX ECONOMIST

2/16/26

DATE

*Marie Schuble*

MARIE SCHUBLE, DIVISION DIRECTOR

2/17/26

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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.*