



BILL/VERSION:	SB 2081 / INTRODUCED	ANALYST:	TB
AUTHORS:	Sen. Bergstrom	DATE:	1/28/2026
TAX(ES):	Individual Income Tax		
SUBJECT(S):	Charitable and Private Wagering		
EFFECTIVE DATE:	July 1, 2026	Emergency	<input checked="" type="checkbox"/>

ESTIMATED REVENUE IMPACT:
FY27: \$0

ANALYSIS: SB 2081 authorizes limited charitable organization wagering events and private wagering events under narrowly defined conditions, including in-person participation only, one-day events, prohibitions on advance wagers, online wagering, credit use, and commercial promotion, and caps on individual winnings and prizes. The measure requires individuals to report wagering winnings on their Oklahoma income tax returns and requires charitable organizations to report to the Oklahoma Tax Commission (OTC) individuals whose winnings exceed \$1,000 per calendar quarter.

Wagering winnings are included in federal adjusted gross income and are already included in the calculation of Oklahoma taxable income. Therefore, this proposal does not have an additional impact on income tax collections.

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.

