

Senate Fiscal Summary
2nd Session of the 60th Legislature



Senate Bill 2081

Version:	Introduced
Agency:	Oklahoma Tax Commission
Senate Author:	Bergstrom
House Author:	
FY'27 Impact:	No Impact to Revenues
Full Year Impact:	No Impact to Revenues

**Bill Summary and
Fiscal Analysis:**

SB 2081 authorizes charitable organizations to host a wagering event if the organization ensures that each participant is 18 years of age or older, the event is conducted in a venue designated for use, cumulative winnings for each individual does not exceed \$1,000 in a 90 day period, and prizes shall not exceed \$1,000. Individuals must be physically present at the event, and the individual and hosting organization report each individual's winnings to the Oklahoma Tax Commission.

Wagering winnings are included in the federal adjusted gross income and are already included in the calculation of Oklahoma taxable income. There is no impact on impact tax collections.

Fiscal impact provided by the Oklahoma Tax Commission and Senate Fiscal Staff.