

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

HOUSE BILL 3602

By: Lepak

AS INTRODUCED

An Act relating to health care-related tax; mandating the Oklahoma Health Care Authority submit a yearly report; mandating the Authority publicly post the report; providing what the report shall entail; prohibiting a tax increasing net patient revenue; providing an exception; providing for a yearly gradual decrease for health care-related tax revenue; prohibiting the imposition of a health care-related tax rate that varies by volume or percentage; providing for codification; and providing an effective date.

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

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 3241.7 of Title 63, unless there is created a duplication in numbering, reads as follows:

A. The Oklahoma Health Care Authority shall submit a report to the Governor and the Legislature no later than October 1 of each year. The Oklahoma Health Care Authority shall publicly post this report on its website no later than the date provided in this subsection. This report shall include detailed information of each

1 health care-related tax, as defined in 42 C.F.R. Section 433.55,
2 including but not limited to:

3 1. Which class or classes of health care services or providers,
4 as defined in 42 C.F.R. Section 433.56, such tax is imposed;

5 2. Whether the tax is broad-based, as defined under 42 U.S.C.
6 1396b;

7 3. Whether the tax is imposed uniformly, as defined under 42
8 U.S.C. 1396b;

9 4. Whether the Oklahoma Health Care Authority has requested a
10 waiver of the broad-based and uniform requirements; and

11 5. The percentage of net patient revenue attributable to the
12 class or classes that the health care-related tax represents, as of
13 July 4, 2025.

14 B. In no case shall a health care-related tax, as defined in 42
15 C.F.R. Section 433.55, be imposed in a manner that would increase
16 the percentage of net patient revenue attributable to the class or
17 classes that the health care-related tax represents above the level
18 in effect as of July 4, 2025.

19 C. In no case shall a health care-related tax, as defined in 42
20 C.F.R. Section 433.55, except a tax on a class of services defined
21 in 42 C.F.R. 433.56(a)(3)-(4), be imposed in a manner that would
22 increase the percentage of net patient revenue attributable to the
23 class or classes that the health care-related tax represents above
24 the following levels:

- 1 1. Five and one-half percent (5.5%) in a federal fiscal year
2 2028;
3 2. Five percent (5%) in a federal fiscal year 2029;
4 3. Four and one-half percent (4.5%) in a federal fiscal year
5 2030;
6 4. Four percent (4%) in a federal fiscal year 2031; or
7 5. Three and one-half percent (3.5%) in a federal fiscal year
8 2032 and each subsequent year.

9 D. In no case shall a health care-related tax, as defined in 42
10 C.F.R. Section 433.55, be imposed in a manner that imposes a tax
11 rate that varies directly or indirectly by volume or percentage of
12 Medicaid taxable units, as defined by 42 U.S.C. Section 1396b(w).

13 SECTION 2. This act shall become effective November 1, 2026.

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