

1 STATE OF OKLAHOMA

2 2nd Session of the 60th Legislature (2026)

3 SENATE BILL 2076

By: Deever

6 AS INTRODUCED

7 An Act relating to state government; providing  
8 legislative findings; defining terms; prohibiting  
9 state contracts with certain companies; prohibiting  
10 certain companies from certain state tax incentives;  
11 providing exceptions; allowing for waiver of certain  
12 applicability; requiring certain certification;  
13 providing for codification; providing an effective  
14 date; and declaring an emergency.

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

16 SECTION 1. NEW LAW A new section of law to be codified

17 in the Oklahoma Statutes as Section 847 of Title 74, unless there is  
18 created a duplication in numbering, reads as follows:

19 A. The Legislature finds that:

20 1. The expenditure of Oklahoma taxpayer funds through contracts  
21 and tax incentives is a matter of state sovereignty;

22 2. This state has a legitimate and compelling interest in  
23 ensuring that public funds do not subsidize labor practices that  
24 displace or disadvantage Oklahoma workers;

25 3. Federal law authorizes, but does not require, state  
26 participation in visa-based labor programs;

1       4. Nothing in this act regulates immigration status or visa  
2       eligibility; rather, this act governs eligibility for state  
3       contracts and tax incentives in this state; and

4       5. This act applies solely to employment performed within the  
5       geographic boundaries of this state.

6       B. As used in this section:

7       1. "Company" means any corporation, partnership, limited  
8       liability company, association, or other legal entity engaged in  
9       business operations;

10       2. "H-1B visa program" means employment authorized under  
11       Section 101(a)(15)(H)(i)(b) of the Immigration and Nationality Act;

12       3. "Oklahoma operations" means employment positions, worksites,  
13       or job duties physically performed within this state;

14       4. "Optional practical training" means employment authorization  
15       granted pursuant to federal regulations governing F-1 nonimmigrant  
16       student status;

17       5. "State contract" means any contract, agreement, or  
18       procurement funded in whole or in part with state-appropriated  
19       funds;

20       6. "State tax incentive" means any tax credit, rebate,  
21       exemption, abatement, refund, subsidy, or incentive authorized under  
22       the laws of this state; and

1       7. "Utilize" means to employ, assign, or place an individual  
2 within operations taking place within this state pursuant to the  
3 programs described in this section.

4       C. 1. Except as provided in this section, this state shall not  
5 enter into or renew a state contract with any company that utilizes  
6 the H-1B visa program or optional practical training for positions  
7 within its Oklahoma operations.

8       2. The provisions of this subsection shall not be construed to  
9 apply to a company's operations or employees located outside of this  
10 state.

11       D. 1. Except as provided in this section, a company shall be  
12 ineligible for any state tax incentive for any tax year in which the  
13 company utilizes the H-1B visa program or optional practical  
14 training for positions within its Oklahoma operations.

15       2. The provisions of this subsection shall not be construed to  
16 regulate or penalize activities outside of this state, and the  
17 ineligibility provided for in this subsection shall apply only to  
18 the portion of the company's operations within this state.

19       E. The provisions of this act shall apply only to:

20       1. State contracts entered into or renewed on or after the  
21 effective date of this act; and

22       2. State tax incentives applied for or awarded on or after the  
23 effective date of this act.

1       Nothing in this act shall be construed to impair vested  
2 contractual rights existing prior to the effective date of this act.

3       F. The prohibitions provided for in subsections C and D of this  
4 section may be waived for a specific company or project only by  
5 adoption of a concurrent resolution approved by both chambers of the  
6 Legislature. Any such resolution shall identify the specific public  
7 purpose justifying the exception.

8       G. A company seeking a state contract or state tax incentive  
9 shall, under penalty of perjury, certify compliance with this act as  
10 a condition of eligibility.

11       H. No state agency is granted rule-making authority to  
12 implement the provisions of this act.

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

14       SECTION 3. It being immediately necessary for the preservation  
15 of the public peace, health or safety, an emergency is hereby  
16 declared to exist, by reason whereof this act shall take effect and  
17 be in full force from and after its passage and approval.

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