

STATE OF OKLAHOMA

1st Session of the 60th Legislature (2025)

SENATE CONCURRENT
RESOLUTION 11

By: Guthrie of the Senate

and

Lepak of the House

AS INTRODUCED

A Concurrent Resolution stating legislative intent to reduce the individual income tax rate by 0.25% point; urging fiscal restraint in agency reductions to protect taxpayer services; recognizing historic state savings; emphasizing responsible governance and the will of the people; reaffirming the principles of limited government and economic liberty; and directing distribution.

WHEREAS, the State of Oklahoma currently maintains over \$5 billion in reserve savings, with the majority of those funds readily available, placing the state in its strongest financial position in history; and

WHEREAS, Oklahoma families continue to bear the burdens of inflation and economic uncertainty, and the state has a responsibility to return excess revenue to the hardworking taxpayers when fiscally feasible; and

1 WHEREAS, tax relief will keep more money in the pockets of
2 Oklahomans, allowing them to spend and invest in their communities,
3 supporting local businesses and strengthening the state economy; and

4 WHEREAS, Oklahomans know best how to spend their money, and the
5 government should not penalize individuals for their productivity
6 through excessive taxation; and

7 WHEREAS, Oklahomans who get up every day to go to work should
8 not be punished by an income tax as a tax on work is a tax on the
9 backbone of our state; and

10 WHEREAS, many state agencies are being funded for vacant
11 positions that have gone unfilled for months or years, resulting in
12 millions of dollars in unnecessary appropriations with no return for
13 the taxpayer; and

14 WHEREAS, bloated agency administrations and layers of
15 bureaucracy reduce economic efficiency and make it harder for state
16 government to fulfill its most essential responsibilities; and

17 WHEREAS, the Governor has proposed a 0.5% point income tax cut
18 to be offset by a 2% across-the-board reduction to all agencies and
19 elimination of long-vacant jobs; and

20 WHEREAS, the bloat and inefficiencies in government would allow
21 for across-the-board cuts without the risk of undermining core
22 services such as education, public safety, and health care, as some
23 agencies have suggested they could be cut by as much as 10%; and
24

1 WHEREAS, government growth in recent years has outpaced
2 population growth, and it is time to return to a limited government
3 focused on its core functions, not expanding bureaucracies; and

4 WHEREAS, the majority of the members of the Legislature were
5 elected on platforms promising to reduce waste, cut taxes, and
6 deliver a government that serves the people, not itself; and

7 WHEREAS, polling and public feedback consistently show that
8 Oklahomans overwhelmingly support a tax cut, and expect their
9 elected leaders to deliver real relief without damaging public
10 services; and

11 WHEREAS, Oklahoma has responsibly reduced its top individual
12 income tax rate from a high of 7.0% in prior decades to the current
13 rate of 4.75%, and during that time, overall state revenues have
14 continued to grow due to a stronger economy, population gains, and a
15 broader tax base; and

16 WHEREAS, a 0.25% point tax cut is a fiscally responsible middle
17 ground that reflects conservative values, honors the intent of
18 taxpayers, and maintains the long-term stability of state finances.

19 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE OF THE 1ST SESSION
20 OF THE 60TH OKLAHOMA LEGISLATURE, THE HOUSE OF REPRESENTATIVES
21 CONCURRING THEREIN:

22 THAT the Legislature hereby expresses its intent to enact a
23 0.25% reduction in the individual income tax rate during the 1st
24 Regular Session of the 60th Oklahoma Legislature.

1 THAT the Legislature encourages immediate tax relief as a means
2 to strengthen economic growth, empower working families, and reduce
3 dependency on the government by letting Oklahomans keep more of what
4 they earn.

5 THAT the Legislature urges targeted agency budget reductions so
6 that vital public services and frontline needs are protected while
7 bureaucratic overhead is eliminated.

8 THAT the Legislature calls for agency accountability, including
9 a thorough review of appropriations for persistently unfilled full-
10 time positions, and directs efforts to streamline management, reduce
11 overhead, and eliminate waste.

12 THAT the Legislature reaffirms its commitment to limited,
13 efficient government focused on protecting rights, delivering core
14 services, and returning surplus dollars to the people.

15 THAT copies of this resolution be distributed to the Governor,
16 the Director of the Office of Management and Enterprise Services,
17 the Speaker of the House of Representatives, and the President Pro
18 Tempore of the Senate, and be made available to the public.

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