

SENATE FLOOR VERSION

April 7, 2025

ENGROSSED HOUSE
BILL NO. 2746

By: Lawson of the House

and

Howard of the Senate

An Act relating to revenue and taxation; amending 68 O.S. 2021, Section 4503, which relates to the Oklahoma Remote Quality Jobs Incentive Act; modifying eligibility requirements for basic health benefits plans; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 2021, Section 4503, is amended to read as follows:

Section 4503. A. As used in the Oklahoma Remote Quality Jobs Incentive Act:

1. "Basic industry" means an establishment that attracts remote workers to the state whose purpose is to increase the state's population and who may receive rebates on the remote workers; provided, that the remote workers meet the wage and health insurance requirements in the state and provide evidence of such to the proxy establishment;

2. "New direct job" shall include full-time-equivalent employment in this state of remote workers who are employed by an

1 establishment other than the proxy establishment which has qualified
2 to receive incentive payments for attracting remote workers to the
3 state. Such jobs held by remote workers did not exist in this state
4 prior to the date of approval by the Oklahoma Department of Commerce
5 of the application of the proxy establishment. A job shall be
6 deemed to exist in this state prior to approval of an application if
7 the activities and functions for which the particular job exists
8 have been ongoing at any time within six (6) months prior to such
9 approval;

10 | 3. "Proxy establishment" means:

a. a public trust which:

- (1) is organized and existing under Section 176 of Title 60 of the Oklahoma Statutes for the benefit of a geographic area which includes a city or county or some combination thereof, and
- (2) benefits a geographic area where new direct jobs which meet the requirements of the Oklahoma Remote Quality Jobs Incentive Act are created by an establishment, other than the proxy establishment, or

b. an establishment which facilitates the attraction of remote workers to the State of Oklahoma;

23 4. "Remote worker" refers to a work flexibility arrangement
24 under which an employee performs the duties and responsibilities of

such employee's position, and other authorized activities, from an approved work site other than the location from which the employee would otherwise work, which shall not be located within the physical boundaries of the State of Oklahoma. The remote worker should not have lived in the State of Oklahoma in the previous twelve (12) months;

7 5. "Estimated direct state benefits" means the tax revenues
8 projected by the Department to accrue to the state as a result of
9 new direct jobs;

10 6. "Estimated direct state costs" means the costs projected by
11 the Department to accrue to the state as a result of new direct
12 jobs. Such costs shall include, but not be limited to:

- a. the costs of education of new state resident children,
 - b. the costs of public health, public safety and transportation services to be provided to new state residents,
 - c. the costs of other state services to be provided to new state residents, and
 - d. the costs of other state services;

20 7. "Estimated net direct state benefits" means the estimated
21 direct state benefits less the estimated direct state costs; and

22 8. "Net benefit rate" means the estimated net direct state
23 benefits computed as a percentage of gross payroll, and shall not
24 exceed five percent (5%).

1 B. A proxy establishment shall be required to obtain from
2 remote workers proof of basic health benefits plans for the
3 individuals it includes in an application. The proxy establishment
4 shall submit the information to the Oklahoma Department of Commerce
5 and shall ensure that the basic health benefits plans ~~consist of the~~
6 ~~following elements or elements substantially equivalent thereto:~~

- 7 1. ~~Not more than fifty percent (50%) of the premium shall be~~
8 ~~paid by the employee;~~
- 9 2. ~~Coverage for basic hospital care;~~
- 10 3. ~~Coverage for physician care;~~
- 11 4. ~~Coverage for mental health care;~~
- 12 5. ~~Coverage for substance abuse treatment;~~
- 13 6. ~~Coverage for prescription drugs; and~~
- 14 7. ~~Coverage for prenatal care.~~

15 provide coverage where not more than fifty percent (50%) of the
16 premium shall be paid by the employee; however, services provided by
17 an Employee Assistance Plan (EAP) are not sufficient to meet this
18 definition.

19 SECTION 2. This act shall become effective November 1, 2025.

20 COMMITTEE REPORT BY: COMMITTEE ON REVENUE AND TAXATION
April 7, 2025 - DO PASS