

1 STATE OF OKLAHOMA

2 1st Session of the 60th Legislature (2025)

3 HOUSE BILL 2011

By: Pae

6 AS INTRODUCED

7 An Act relating to cancer screening; creating the
8 Fighting Chance for Firefighters Act; defining terms;
9 creating a tax credit; including certain groups to
participate in the Oklahoma Public Employees
Retirement System; providing for codification; and
providing an effective date.

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

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

15 in the Oklahoma Statutes as Section 6170 of Title 36, unless there
16 is created a duplication in numbering, reads as follows:

17 This act shall be known and may be cited as the "Fighting Chance
18 for Firefighters Act".

19 SECTION 2. NEW LAW A new section of law to be codified

20 in the Oklahoma Statutes as Section 6171 of Title 36, unless there
21 is created a duplication in numbering, reads as follows:

22 Cancer centers in the State of Oklahoma may carry out the
23 purposes and functions of the Fighting Chance for Firefighters Act
24 to cover the costs of occupational cancer screenings.

1 SECTION 3. NEW LAW A new section of law to be codified

2 in the Oklahoma Statutes as Section 2357.501 of Title 68, unless

3 there is created a duplication in numbering, reads as follows:

4 A. As used in this section:

5 1. "Cancer" means, but is not limited to, lung cancer, prostate
6 cancer, testicular cancer, skin cancer, colon cancer, breast cancer,
7 or any other form of cancer which is generally recognized as having
8 a higher risk of occurrence in a person who performs firefighting
9 services;

10 2. "Firefighter" means a person trained or certified as skilled
11 in the prevention and control of fires in residential and commercial
12 structures and naturally occurring fires commonly known as
13 wildfires; and

14 3. "Unreimbursed cost" means an expense which is not covered or
15 not fully covered under a health insurance policy and for which a
16 taxpayer expends money and is not able to recover the expenditure.

17 B. For taxable years beginning on or after January 1, 2026,
18 there shall be allowed as a credit against the tax imposed pursuant
19 to Section 2355 of Title 68 of the Oklahoma Statutes equal to the
20 amount of unreimbursed expense, subject to a maximum amount of Two
21 Hundred Fifty Dollars (\$250.00) per taxable year, incurred by a
22 firefighter for the cost of medical procedures to detect any form of
23 cancer.

1 C. The credit authorized by this section shall not be used to
2 reduce the income tax liability of the taxpayer to less than zero
3 (0).

4 D. The credit authorized by this section, to the extent not
5 used, may be carried over, in order, to each of the five (5)
6 subsequent income tax years.

7 E. For the tax year beginning January 1, 2026, and each tax
8 year thereafter, the total amount of credits authorized by this
9 section used to offset tax shall be adjusted annually to limit the
10 annual amount of credits to One Million Five Hundred Thousand
11 Dollars (\$1,500,000.00). The Oklahoma Tax Commission shall annually
12 calculate and publish by the first day of the affected year a
13 percentage by which the credits authorized by this section shall be
14 reduced so the total amount of credits used to offset tax does not
15 exceed One Million Five Hundred Thousand Dollars (\$1,500,000.00) per
16 year. The formula to be used for the percentage adjustment shall be
17 One Million Five Hundred Thousand Dollars (\$1,500,000.00) divided by
18 the credits claimed in the second preceding year.

19 F. In the event the total tax credits authorized by this
20 section exceed One Million Five Hundred Thousand Dollars
21 (\$1,500,000.00) in any calendar year, the Tax Commission shall
22 permit any excess over One Million Five Hundred Thousand Dollars
23 (\$1,500,000.00) but shall factor such excess into the percentage
24 adjustment formula for subsequent years.

1 SECTION 4. AMENDATORY 74 O.S. 2021, Section 1315, is
2 amended to read as follows:

3 Section 1315. A. Upon application in writing and subject to
4 any underwriting criteria that may be established by the Office of
5 Management and Enterprise Services, the Office may extend the
6 benefits of the Oklahoma Employees Insurance and Benefits Plans to
7 employees who are employed in positions requiring actual performance
8 of duty during not less than one thousand (1,000) hours per year and
9 to all full-time employees of:

10 1. Any of the following groups which participate in the
11 Oklahoma Public Employees Retirement System:

- 12 a. county,
13 b. city,
14 c. town,
15 d. public trust for which the state is the primary
16 beneficiary, or
17 e. conservation districts; and

18 2. Any of the following groups:

- 19 a. county hospital,
20 b. rural water district, including employees and board
21 members,
22 c. sewer district,
23 d. gas district,
24 e. solid waste management district,

- 1 f. nonprofit water corporation employees and board
2 members,
- 3 g. conservancy district or master conservancy district
4 authorized by the provisions of Section 541 of Title
5 82 of the Oklahoma Statutes,
- 6 h. voluntary organization of Oklahoma local government
7 jurisdictions listed in Section 2003 of Title 62 of
8 the Oklahoma Statutes including any council created by
9 the voluntary organizations,
- 10 i. voluntary association designated to administer the
11 County Government Council as authorized in Section 7
12 of Title 19 of the Oklahoma Statutes,
- 13 j. statewide nonprofit entities representing employees of
14 the state or employees of local political subdivisions
15 who are eligible for insurance benefits authorized by
16 the provisions of the Oklahoma Employees Insurance and
17 Benefits Act, ~~or~~
- 18 k. statewide nonprofit entities receiving state funds to
19 provide no cost legal services to low income and
20 senior citizens,
- 21 l. municipal fire departments organized pursuant to
22 Section 29-101 et seq. of Title 11 of the Oklahoma
23 Statutes, or

m. county fire departments organized pursuant to Section
351 of Title 19 of the Oklahoma Statutes.

3 B. Applications to participate in the Oklahoma Employees
4 Insurance and Benefits Plans shall be approved by majority action of
5 the governing body of the groups listed in subsection A of this
6 section.

7 C. Groups listed in subsection A of this section participating
8 in the Oklahoma Employees Insurance and Benefits Plans shall pay all
9 costs attributable to their participation. The benefits of said
10 plans for a participant provided coverage pursuant to this section
11 shall be the same and shall include the same plan options as would
12 be made available to a state employee participating in the plan that
13 resided at the same location. The premium for participating groups
14 listed in subsection A of this section shall be the same as paid by
15 state and education employees.

D. Participating groups listed in subsection A of this section shall not be required to offer dental insurance as defined in paragraph 11 of Section 1303 of this title, or other insurance as defined in paragraph 12 of Section 1303 of this title. However, if dental insurance or any other insurance is offered, it must be provided to all eligible employees. If an employee retires and begins to receive benefits from the Oklahoma Public Employees Retirement System or terminates service and has a vested benefit with the Oklahoma Public Employees Retirement System, the employee

1 may elect, in the manner provided in Section 1316.2 of this title,
2 to participate in the dental insurance plan offered through the
3 Oklahoma Employees Insurance and Benefits Act within thirty (30)
4 days from the date of termination of employment. The employee shall
5 pay the full cost of the dental insurance.

6 E. 1. Any employee of a group listed in subsection A of this
7 section who retires or who has a vested benefit pursuant to the
8 Oklahoma Public Employees Retirement System may begin the health
9 insurance coverage if the employer of the employee is not a
10 participant of the Oklahoma Employees Insurance and Benefits Act and
11 does not offer health insurance to its employees. Such election by
12 the employee to begin coverage shall be made within thirty (30) days
13 from the date of termination of service.

14 2. Any employee of a group listed in subsection A of this
15 section who retires or who has a vested benefit pursuant to the
16 Oklahoma Public Employees Retirement System may begin or continue
17 the health insurance coverage if the employer of the employee is a
18 participant of the Oklahoma Employees Insurance and Benefits Act and
19 the election to begin or continue coverage is made within thirty
20 (30) days from the date of termination of service.

21 F. Any county, city, town, county hospital, public trust,
22 conservation district, or rural water, sewer, gas or solid waste
23 management district, or nonprofit water corporation, any of which of
24 the aforementioned groups is not a participating employer in the

1 Oklahoma Public Employees Retirement System, but which has employees
2 who are participating in the health, dental or life insurance plans
3 offered by or through the Oklahoma Employees Insurance and Benefits
4 Act on July 1, 1997, may continue to allow its current and future
5 employees to participate in such health, dental or life insurance
6 plans. Participation of such employees may also continue following
7 termination of employment if the employee has completed at least
8 eight (8) years of service with a participating employer and such an
9 election to continue in force is made within thirty (30) days
10 following termination of employment. Any retiree or terminated
11 employee electing coverage pursuant to this section shall pay the
12 full cost of the insurance.

13 G. An employee of a group listed in paragraph 2 of subsection A
14 of this section may continue in force health, dental and life
15 insurance coverage following termination of employment if the
16 employee has a minimum of eight (8) years of service with a
17 participating employer and the election to continue in force is made
18 within thirty (30) calendar days following termination of
19 employment.

20 H. Notwithstanding other provisions in this section, an
21 employer listed in subsection A of this section may cease to
22 participate in the Oklahoma Employees Insurance and Benefits Act but
23 provide health insurance coverage for its current and former
24 employees through another insurance carrier. The subsequent carrier

1 shall be responsible for providing coverage to the entity's
2 employees who terminated employment with a retirement benefit, with
3 a vested benefit, or who have eight (8) or more years of service
4 with a participating employer but did not have a vested benefit
5 through the Oklahoma Public Employees Retirement System, if the
6 election to retain health insurance coverage was made within thirty
7 (30) days of termination of employment. Coverage shall also be
8 provided to the eligible dependents of the employees if an election
9 to retain coverage is made within thirty (30) days of termination of
10 employment. Employees who terminate employment from an employer
11 covered by this paragraph before December 31, 2001, and elect
12 coverage under the Oklahoma Employees Insurance and Benefits Act,
13 shall not be required to change insurance carriers in the event that
14 the employer changes its insurance carrier to a subsequent carrier.
15 The provisions of this subsection shall become effective January 1,
16 2002.

17 I. Employers pursuant to subsection A of this section who
18 participate in the Oklahoma Public Employees Retirement System and
19 who offer health insurance coverage to their active employees, shall
20 offer health insurance coverage to those employees who retire from
21 the employer and also to those employees who terminate employment
22 and are eligible to elect a vested benefit in the System. Such
23 employers shall begin offering coverage to such employees on or
24 before January 1, 2004. Such employees who wish to continue

1 coverage shall make an election to retain health insurance coverage
2 within thirty (30) days of termination of employment. However,
3 former employees of such employers who have already retired or who
4 have terminated and are eligible to elect a vested benefit under the
5 Oklahoma Public Employees Retirement System, during the period
6 beginning January 1, 2002, and ending December 31, 2003, may make an
7 election to begin participation in the plans offered by the Office
8 on or before December 31, 2003, in the same manner as other
9 participating retired or vested members. The employer, assisted by
10 the Oklahoma Public Employees Retirement System shall notify by
11 October 1, 2003, all members who have either retired from the System
12 or who are eligible to elect a vested benefit in the System between
13 January 1, 2002, through December 31, 2003, and who were employed by
14 an employer listed in subsection A of this section of the member's
15 potential eligibility to participate in such plans. Each employer
16 shall notify the Oklahoma Public Employees Retirement System when an
17 employee is retiring and makes the election pursuant to this
18 subsection to continue coverage under a plan offered by such
19 employer and when an employee terminates employment and is eligible
20 to elect a vested benefit in the System and such employee elects to
21 continue coverage under a plan offered by such employer. Such
22 employer shall also notify the Oklahoma Public Employees Retirement
23 System if a retired employee or an employee who is eligible to elect
24 a vested benefit in the System terminates such continued coverage.

1 J. Any group that begins participation in the Oklahoma
2 Employees Insurance and Benefits Plans after the effective date of
3 this act and that is not composed of state or education employees
4 must have one hundred percent (100%) participation in the health
5 plan offered pursuant to the Oklahoma Employees Insurance and
6 Benefits Act.

7 SECTION 5. This act shall become effective November 1, 2025.
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