OKLAHOMA
Tax Commission

REVENUE IMPACT STATEMENT
2025 REGULAR SESSION
60TH LEGISLATURE, 1ST SESSION

BILL/VERSION:	HB 2011 / Enrolled	**ANALYST**: MK
AUTHORS:	Rep. Pae & Sen. Frix	**DATE**: 5/20/2025
TAX(ES):	Income Tax	
SUBJECT(S):	Credit	
EFFECTIVE DATE:	November 1, 2025	**Emergency** ☐

ESTIMATED REVENUE IMPACT:
FY27: Decrease in income tax collections between $3.6 to $4.1 million.

ANALYSIS Enrolled HB 2011 proposes to enact the *Fighting Chance for Firefighters Act*, which allows a nonrefundable $250 income tax credit for unreimbursed expenses incurred by a firefighter for the cost of medical procedures to detect any form of cancer, effective for tax year 2026 and subsequent tax years.

Beginning in tax year 2028, total credits used to offset tax must be adjusted annually to limit annual credits to $1.5 million. If credits exceed this amount, the Oklahoma Tax Commission will allow the excess but adjust future credits by calculating a reduction percentage. This percentage will be determined by dividing $1.5 million by the total credits used two years prior, ensuring the annual credit total does not exceed $1.5 million.

Based on information received from the Oklahoma State Firefighter's Association, there are approximately 4,500 paid, professional firefighters in Oklahoma, and an additional 10,000 – 12,000 volunteers. Proposed credits for professional and volunteer firefighters are expected to range from $3.6 million to $4.1 million, in FY27.

5/27/25 Huan Gong
DATE DR. HUAN GONG, CHIEF TAX ECONOMIST

5/27/25 Marie Schuble
DATE MARIE SCHUBLE, DIVISION DIRECTOR

5/29/25 Joseph P. Gappa
DATE JOSEPH P. GAPPA, FOR THE COMMISSION

The revenue impact provided herein is an estimate of the potential impact on the collection or apportionment of tax revenues affected by the proposed legislation. It is not intended to be an estimate of the overall fiscal impact on the state budget if the proposed legislation is enacted.