



BILL/VERSION:	SB 820 / ENGROSSED ¹	ANALYST: LH
AUTHORS:	Sen. Boren, Rep. Gise	DATE: 3/13/2025
TAX(ES):	None	
SUBJECT(S):	Five Major Sports Leagues Rebate	
EFFECTIVE DATE:	Nov. 1, 2025	Emergency ☐

ESTIMATED REVENUE IMPACT: No changes in revenue are anticipated due to the revenue neutral features of the Oklahoma Five Major Sports Leagues Rebate Program Act.

FY26: \$0
FY27: \$0

ANALYSIS: SB 820 proposes to amend the Oklahoma Five Major Sports Leagues Rebate Program Act (68 O.S. § 3951, et seq.). The amendment would expand eligibility to include three additional professional sports leagues: the Women's National Basketball Association (WNBA), Women's Professional Fastpitch (WPF), and National Women's Soccer League (NWSL).

This Act provides a rebate program similar to the Oklahoma Quality Jobs Program, with a maximum annual rebate of \$10 million per qualifying entity or establishment.

¹ Engrossed Version removed title and enacting clause.

3/13/25

DATE

Huan Gong

DR. HUAN GONG, CHIEF TAX ECONOMIST

3/14/25

DATE

Marie Schuble

MARIE SCHUBLE, DIVISION DIRECTOR

3/14/25

DATE

Joseph P. Gappa

JOSEPH P. GAPP, FOR THE COMMISSION