

BILL SUMMARY
2nd Session of the 59th Legislature

Bill No.:	HB3806
Version:	Introduced
Request Number:	9474
Author:	Rep. Burns
Date:	2/26/2024
Impact:	FY25: No Impact
	FY26: Unknown decrease in revenue

Research Analysis

HB3806 provide a \$1500 income tax credit for National Guard members that live more than 50 miles from their assigned home station beginning tax year 2025.

Prepared By: Quyen Do

Fiscal Analysis

As introduced, HB3806 would create a nonrefundable \$1,500 income tax credit for a member of the Oklahoma National Guard who resides outside a 50-mile radius from their assigned home station.

Analysis by the Oklahoma Tax Commission:

The 2023 Adjutant General's Annual Report indicates a total of 8,748 Oklahoma National Guard members.¹ If the proposed credit was claimed by each member, the resulting total credit would be approximately \$13.1 million. However, the actual number of members who reside outside a 50-mile radius from their assigned home station is unknown, resulting in an unknown decrease in income tax revenue.

FY 25: None.

FY 26: Unknown decrease in income tax revenue.

Prepared By: Zach Penrod

Other Considerations

None.