

BILL SUMMARY
2nd Session of the 59th Legislature

Bill No.:	SB1452
Version:	ENGR
Request Number:	
Author:	Rep. May
Date:	3/28/2024
Impact:	FY25: No Impact
	FY26: Unknown revenue decrease

Research Analysis

Engrossed SB1452 provides an income tax exemption to any employer that grants paid leave for their employees to work as a volunteer poll worker for a county election board. The exemption is equal to \$100 per day of paid leave granted.

Prepared By: Quyen Do

Fiscal Analysis

In its current form, SB1452 proposes to allow an employer an exemption for \$100 for each day of paid leave provided in the tax year to an employee volunteering as a poll worker with an Oklahoma county election board.

Analysis by the Oklahoma Tax Commission:

REVENUE IMPACT:

Information provided by the Oklahoma State Election Board indicates the number of election officials may vary significantly from year to year (see attachment). The actual number of employer exemptions that would be claimed as a result of the proposal is unknown, resulting in an expected unknown decrease in income tax revenue, beginning for FY 2026 when the 2025 returns are filed.

FY 25: None.

FY 26: Unknown decrease in income tax revenue.

Prepared By: Zach Penrod

Other Considerations

None.