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**BILL/VERSION:** HB 2838 / ENGROSSED **ANALYST:** MM  
**AUTHORS:** Rep. Grego / Sen. Murdock **DATE:** 3/18/2025  
**TAX(ES):** Other  
**SUBJECT(S):** Incentive/Enforcement  
**EFFECTIVE DATE:** July 1, 2025 **Emergency**

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**ESTIMATED REVENUE IMPACT:**  
**FY26: Unknown**  
**FY27: Unknown**

**ANALYSIS:** The measure proposes to create the "Oklahoma Certified Meat Processing Facility Incentive Act of 2025" to provide incentives to qualified entities to acquire and/or to operate facilities for the processing of certified meat produced within Oklahoma. The measure authorizes the Oklahoma Tax Commission to enforce the repayment of incentives due to violations. It also creates the "Oklahoma Certified Meat Processing Facility Incentive Revolving Fund", which shall consist of all monies received by the Oklahoma Department of Agriculture from sources as may be provided by law. The "Oklahoma Certified Meat Processing Facility Incentive Revolving Fund" has no funding mechanism.

**Administrative Impact:** If funded, the measure will result in an estimated one-time administrative cost of \$93,000 for program and enforcement development, and approximately \$5,000 annually to enforce the provisions of this bill.

3/19/25  
DATE

Huan Gong  
DR. HUAN GONG, CHIEF TAX ECONOMIST

3/25/25  
DATE

Marie Schuble  
MARIE SCHUBLE, DIVISION DIRECTOR

3/25/25  
DATE

Joseph P. Gappa  
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.*