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<b>BILL/VERSION:</b>	<b>SB 107 / INTRODUCED</b>	<b>ANALYST:</b> TB
<b>AUTHORS:</b>	Sen. Frix	<b>DATE:</b> 2/20/2025
<b>TAX(ES):</b>	Income Tax	
<b>SUBJECT(S):</b>	Credit	
<b>EFFECTIVE DATE:</b>	November 1, 2025	<b>Emergency</b> <input type="checkbox"/>

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**ESTIMATED REVENUE IMPACT:**  
**FY26: Estimated decrease in income tax collections of \$1.3 million.**

**ANALYSIS:** Senate Bill 107 establishes a non-refundable income tax credit for qualified emergency medical personnel in Oklahoma, beginning tax year 2025. The tax credit amounts range from \$100 to \$600 per individual, depending on certification.

Based on the most recent licensing data from the Oklahoma State Department of Health (OSDH)<sup>i</sup> and the U.S. Bureau of Labor and Statistics<sup>ii</sup>, there are 3,430 currently licensed personnel eligible to claim this credit. An estimated revenue decrease of \$1.3 million is expected in FY26 when the 2025 returns are filed.

<sup>i</sup> Oklahoma State Department of Health, "EMS Division," accessed 2/19/2025, <https://oklahoma.gov/health/services/licensing-inspections/emergency-systems/ems-division.html>.

<sup>ii</sup> U.S. Bureau of Labor Statistics, "Occupational Employment and Wage Statistics: Oklahoma," last modified [May, 2023], accessed 2/20/25, [https://www.bls.gov/oes/current/oes\\_OK.htm#29-0000](https://www.bls.gov/oes/current/oes_OK.htm#29-0000).

2/20/25  
DATE

Huan Gong  
DR. HUAN GONG, CHIEF TAX ECONOMIST

2/20/25  
DATE

Marie Schuble  
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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.*