



1 SECTION 2. NEW LAW A new section of law to be codified  
2 in the Oklahoma Statutes as Section 6060.8c of Title 36, unless  
3 there is created a duplication in numbering, reads as follows:

4 Cancer centers in the State of Oklahoma may carry out the  
5 purposes and functions of the Fighting Chance for Firefighters Act  
6 to cover the costs of occupational cancer screenings.

7 SECTION 3. NEW LAW A new section of law to be codified  
8 in the Oklahoma Statutes as Section 2357.501 of Title 68, unless  
9 there is created a duplication in numbering, reads as follows:

10 A. As used in this section:

11 1. "Cancer" means, but is not limited to lung cancer, prostate  
12 cancer, testicular cancer, skin cancer, colon cancer, breast cancer  
13 or any other form of cancer which is generally recognized as having  
14 a higher risk of occurrence in a person who performs firefighting  
15 services;

16 2. "Firefighter" means a person trained or certified as skilled  
17 in the prevention and control of fires in residential and commercial  
18 structures and naturally occurring fires commonly known as  
19 wildfires; and

20 3. "Unreimbursed cost" means an expense which is not covered or  
21 not fully covered under a health insurance policy and for which a  
22 taxpayer expends money and is not able to recover the expenditure.

23 B. For taxable years beginning on or after January 1, 2025,  
24 there shall be allowed as a credit against the tax imposed pursuant

1 to Section 2355 of Title 68 of the Oklahoma Statutes equal to the  
2 amount of unreimbursed expense, subject to a maximum amount of Two  
3 Hundred Fifty Dollars (\$250.00) per taxable year, incurred by a  
4 firefighter for the cost of medical procedures to detect any form of  
5 cancer.

6 C. The credit authorized by this section shall not be used to  
7 reduce the income tax liability of the taxpayer to less than zero  
8 (0).

9 D. The credit authorized by this section to the extent not used  
10 may be carried over, in order, to each of the five (5) subsequent  
11 income tax years.

12 E. For the tax year beginning January 1, 2025, and each tax  
13 year thereafter, the total amount of credits authorized by this  
14 section used to offset tax shall be adjusted annually to limit the  
15 annual amount of credits to One Million Five Hundred Thousand  
16 Dollars (\$1,500,000.00). The Oklahoma Tax Commission shall annually  
17 calculate and publish by the first day of the affected year a  
18 percentage by which the credits authorized by this section shall be  
19 reduced so the total amount of credits used to offset tax does not  
20 exceed One Million Five Hundred Thousand Dollars (\$1,500,000.00) per  
21 year. The formula to be used for the percentage adjustment shall be  
22 One Million Five Hundred Thousand Dollars (\$1,500,000.00) divided by  
23 the credits claimed in the second preceding year.

24

1 F. In the event the total tax credits authorized by this  
2 section exceed One Million Five Hundred Thousand Dollars  
3 (\$1,500,000.00) in any calendar year, the Tax Commission shall  
4 permit any excess over One Million Five Hundred Thousand Dollars  
5 (\$1,500,000.00) but shall factor such excess into the percentage  
6 adjustment formula for subsequent years.

7 SECTION 4. AMENDATORY 74 O.S. 2021, Section 1315, is  
8 amended to read as follows:

9 Section 1315. A. Upon application in writing and subject to  
10 any underwriting criteria that may be established by the Office of  
11 Management and Enterprise Services, the Office may extend the  
12 benefits of the Oklahoma Employees Insurance and Benefits Plans to  
13 employees who are employed in positions requiring actual performance  
14 of duty during not less than one thousand (1,000) hours per year and  
15 to all full-time employees of:

16 1. Any of the following groups which participate in the  
17 Oklahoma Public Employees Retirement System:

- 18 a. county,
- 19 b. city,
- 20 c. town,
- 21 d. public trust for which the state is the primary  
22 beneficiary, or
- 23 e. conservation districts; and

24 2. Any of the following groups:

- 1 a. county hospital,
- 2 b. rural water district, including employees and board
- 3 members,
- 4 c. sewer district,
- 5 d. gas district,
- 6 e. solid waste management district,
- 7 f. nonprofit water corporation employees and board
- 8 members,
- 9 g. conservancy district or master conservancy district
- 10 authorized by the provisions of Section 541 of Title
- 11 82 of the Oklahoma Statutes,
- 12 h. voluntary organization of Oklahoma local government
- 13 jurisdictions listed in Section 2003 of Title 62 of
- 14 the Oklahoma Statutes including any council created by
- 15 the voluntary organizations,
- 16 i. voluntary association designated to administer the
- 17 County Government Council as authorized in Section 7
- 18 of Title 19 of the Oklahoma Statutes,
- 19 j. statewide nonprofit entities representing employees of
- 20 the state or employees of local political subdivisions
- 21 who are eligible for insurance benefits authorized by
- 22 the provisions of the Oklahoma Employees Insurance and
- 23 Benefits Act, ~~or~~
- 24

1 k. statewide nonprofit entities receiving state funds to  
2 provide no cost legal services to low income and  
3 senior citizens,

4 l. municipal fire departments organized pursuant to  
5 Section 29-101 et seq. of Title 11 of the Oklahoma  
6 Statutes, or

7 m. county fire departments organized pursuant to Section  
8 351 of Title 19 of the Oklahoma Statutes.

9 B. Applications to participate in the Oklahoma Employees  
10 Insurance and Benefits Plans shall be approved by majority action of  
11 the governing body of the groups listed in subsection A of this  
12 section.

13 C. Groups listed in subsection A of this section participating  
14 in the Oklahoma Employees Insurance and Benefits Plans shall pay all  
15 costs attributable to their participation. The benefits of said  
16 plans for a participant provided coverage pursuant to this section  
17 shall be the same and shall include the same plan options as would  
18 be made available to a state employee participating in the plan that  
19 resided at the same location. The premium for participating groups  
20 listed in subsection A of this section shall be the same as paid by  
21 state and education employees.

22 D. Participating groups listed in subsection A of this section  
23 shall not be required to offer dental insurance as defined in  
24 paragraph 11 of Section 1303 of this title, or other insurance as

1 defined in paragraph 12 of Section 1303 of this title. However, if  
2 dental insurance or any other insurance is offered, it must be  
3 provided to all eligible employees. If an employee retires and  
4 begins to receive benefits from the Oklahoma Public Employees  
5 Retirement System or terminates service and has a vested benefit  
6 with the Oklahoma Public Employees Retirement System, the employee  
7 may elect, in the manner provided in Section 1316.2 of this title,  
8 to participate in the dental insurance plan offered through the  
9 Oklahoma Employees Insurance and Benefits Act within thirty (30)  
10 days from the date of termination of employment. The employee shall  
11 pay the full cost of the dental insurance.

12 E. 1. Any employee of a group listed in subsection A of this  
13 section who retires or who has a vested benefit pursuant to the  
14 Oklahoma Public Employees Retirement System may begin the health  
15 insurance coverage if the employer of the employee is not a  
16 participant of the Oklahoma Employees Insurance and Benefits Act and  
17 does not offer health insurance to its employees. Such election by  
18 the employee to begin coverage shall be made within thirty (30) days  
19 from the date of termination of service.

20 2. Any employee of a group listed in subsection A of this  
21 section who retires or who has a vested benefit pursuant to the  
22 Oklahoma Public Employees Retirement System may begin or continue  
23 the health insurance coverage if the employer of the employee is a  
24 participant of the Oklahoma Employees Insurance and Benefits Act and

1 the election to begin or continue coverage is made within thirty  
2 (30) days from the date of termination of service.

3 F. Any county, city, town, county hospital, public trust,  
4 conservation district, or rural water, sewer, gas or solid waste  
5 management district, or nonprofit water corporation, any of which of  
6 the aforementioned groups is not a participating employer in the  
7 Oklahoma Public Employees Retirement System, but which has employees  
8 who are participating in the health, dental or life insurance plans  
9 offered by or through the Oklahoma Employees Insurance and Benefits  
10 Act on July 1, 1997, may continue to allow its current and future  
11 employees to participate in such health, dental or life insurance  
12 plans. Participation of such employees may also continue following  
13 termination of employment if the employee has completed at least  
14 eight (8) years of service with a participating employer and such an  
15 election to continue in force is made within thirty (30) days  
16 following termination of employment. Any retiree or terminated  
17 employee electing coverage pursuant to this section shall pay the  
18 full cost of the insurance.

19 G. An employee of a group listed in paragraph 2 of subsection A  
20 of this section may continue in force health, dental and life  
21 insurance coverage following termination of employment if the  
22 employee has a minimum of eight (8) years of service with a  
23 participating employer and the election to continue in force is made  
24



1 within thirty (30) calendar days following termination of  
2 employment.

3 H. Notwithstanding other provisions in this section, an  
4 employer listed in subsection A of this section may cease to  
5 participate in the Oklahoma Employees Insurance and Benefits Act but  
6 provide health insurance coverage for its current and former  
7 employees through another insurance carrier. The subsequent carrier  
8 shall be responsible for providing coverage to the entity's  
9 employees who terminated employment with a retirement benefit, with  
10 a vested benefit, or who have eight (8) or more years of service  
11 with a participating employer but did not have a vested benefit  
12 through the Oklahoma Public Employees Retirement System, if the  
13 election to retain health insurance coverage was made within thirty  
14 (30) days of termination of employment. Coverage shall also be  
15 provided to the eligible dependents of the employees if an election  
16 to retain coverage is made within thirty (30) days of termination of  
17 employment. Employees who terminate employment from an employer  
18 covered by this paragraph before December 31, 2001, and elect  
19 coverage under the Oklahoma Employees Insurance and Benefits Act,  
20 shall not be required to change insurance carriers in the event that  
21 the employer changes its insurance carrier to a subsequent carrier.  
22 The provisions of this subsection shall become effective January 1,  
23 2002.

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1 I. Employers pursuant to subsection A of this section who  
2 participate in the Oklahoma Public Employees Retirement System and  
3 who offer health insurance coverage to their active employees, shall  
4 offer health insurance coverage to those employees who retire from  
5 the employer and also to those employees who terminate employment  
6 and are eligible to elect a vested benefit in the System. Such  
7 employers shall begin offering coverage to such employees on or  
8 before January 1, 2004. Such employees who wish to continue  
9 coverage shall make an election to retain health insurance coverage  
10 within thirty (30) days of termination of employment. However,  
11 former employees of such employers who have already retired or who  
12 have terminated and are eligible to elect a vested benefit under the  
13 Oklahoma Public Employees Retirement System, during the period  
14 beginning January 1, 2002, and ending December 31, 2003, may make an  
15 election to begin participation in the plans offered by the Office  
16 on or before December 31, 2003, in the same manner as other  
17 participating retired or vested members. The employer, assisted by  
18 the Oklahoma Public Employees Retirement System shall notify by  
19 October 1, 2003, all members who have either retired from the System  
20 or who are eligible to elect a vested benefit in the System between  
21 January 1, 2002, through December 31, 2003, and who were employed by  
22 an employer listed in subsection A of this section of the member's  
23 potential eligibility to participate in such plans. Each employer  
24 shall notify the Oklahoma Public Employees Retirement System when an

1 employee is retiring and makes the election pursuant to this  
2 subsection to continue coverage under a plan offered by such  
3 employer and when an employee terminates employment and is eligible  
4 to elect a vested benefit in the System and such employee elects to  
5 continue coverage under a plan offered by such employer. Such  
6 employer shall also notify the Oklahoma Public Employees Retirement  
7 System if a retired employee or an employee who is eligible to elect  
8 a vested benefit in the System terminates such continued coverage.

9 J. Any group that begins participation in the Oklahoma  
10 Employees Insurance and Benefits Plans after the effective date of  
11 this act and that is not composed of state or education employees  
12 must have one hundred percent (100%) participation in the health  
13 plan offered pursuant to the Oklahoma Employees Insurance and  
14 Benefits Act.

15 SECTION 5. This act shall become effective November 1, 2024.

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17 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated  
18 02/29/2024 - DO PASS, As Amended and Coauthored.

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