

**Bill Summary**  
1<sup>st</sup> Session of the 60<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 689</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.</b>	<b>1278</b>
<b>Author:</b>	<b>Sen. Hall</b>
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**Bill Analysis**

SB 689 expands the ad valorem tax exemption for manufacturing facilities to include facilities engaged in computer services and data processing with at least \$1 billion in capital expenditures. The measure directs the Oklahoma Tax Commission to verify the annual payroll, initial payroll, and base payroll of facilities receiving the credit. The measure directs the Commission to rescind any application denial or determination that an exemption was erroneously or unlawfully granted in the year 2024, taking into account the expansion of the credit in this measure.

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