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<b>BILL/VERSION:</b>	SB 820 / INTRODUCED	<b>ANALYST:</b> LH
<b>AUTHORS:</b>	Sen. Boren	<b>DATE:</b> 1/20/2025
<b>TAX(ES):</b>	None	
<b>SUBJECT(S):</b>	Five Major Sports Leagues Rebate	
<b>EFFECTIVE DATE:</b>	Nov. 1, 2025	<b>Emergency</b> <input type="checkbox"/>

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**ESTIMATED REVENUE IMPACT:** No changes in revenue are anticipated due to the revenue neutral features of the Oklahoma Five Major Sports Leagues Rebate Program Act. **FY26: \$0**  
**FY27: \$0**

**ANALYSIS:** SB 820 proposes to amend the Oklahoma Five Major Sports Leagues Rebate Program Act (68 O.S. § 3951, et seq.). The amendment would expand eligibility to include three additional professional sports leagues: the Women's National Basketball Association (WNBA), Women's Professional Fastpitch (WPF), and National Women's Soccer League (NWSL).

This Act provides a rebate program similar to the Oklahoma Quality Jobs Program, with a maximum annual rebate of \$10 million.

1/20/25  
DATE

Huan Gong  
DR. HUAN GONG, CHIEF TAX ECONOMIST

1/21/25  
DATE

Marie Schuble  
MARIE SCHUBLE, DIVISION DIRECTOR

1/22/2025  
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.*

