

**OKLAHOMA FIREFIGHTERS  
PENSION AND RETIREMENT SYSTEM  
HANDBOOK  
2025**



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**A COMPILATION OF  
ADMINISTRATIVE RULES AND STATUTES RELEVANT TO THE  
ADMINISTRATION OF THE OKLAHOMA FIREFIGHTERS PENSION AND  
RETIREMENT SYSTEM  
AS OF NOVEMBER 1, 2025  
INCLUDES LAWS THROUGH THE 1<sup>ST</sup> SESSION OF THE 60<sup>TH</sup> OKLAHOMA  
LEGISLATURE**

This handbook was printed by the Central Printing Division of the Oklahoma Department of Central Services and issued by the Board of Trustees of the Oklahoma Firefighter's Pension and Retirement System as authorized by Chase Rankin, Executive Director, pursuant to the provisions of Sections 49.100.1 through 49-143.7 of Title 11 of the Oklahoma Statutes. 125 copies have been prepared at a cost of \$2,055.00. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.

**\*\*\*\*\*It is important to note that while this handbook is prepared using the language pursuant to the Oklahoma Administrative Code (the "Code") and the Oklahoma Statutes (the "Statutes"), formatting changes have been made to the official version of the Code and Statutes to accommodate the printing of this book and ease of readability. While every effort has been made to preserve the integrity of the Code and the Statutes in this handbook, it is possible, through human error, that inadvertent changes were made to the language itself. While this is highly unlikely due to the care exercised in the preparation of this handbook, please know that the official version of the Code and Statutes, found with the Secretary of State's Office of Administrative Rules and the Oklahoma Legislature, is the governing language by which this Pension System is administered, not necessarily this handbook. \*\*\*\*\***

This book was compiled by the staff of the  
OKLAHOMA FIREFIGHTERS PENSION AND RETIREMENT SYSTEM

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## **Note from the Executive Director**

On behalf of the Board of Trustees and the staff of the Oklahoma Firefighters Pension and Retirement System (OFPRS), we are pleased to present the 2025 version of the Pension Handbook.

In this book you will find the current Administrative Rules and Statutes for the OFPRS as of November 1, 2025. This information is vital to the proper administration of the System in accordance with the authority granted to us in Title 11 O.S. §49-100.1 through §49-143.7.

My Sincere appreciation goes out to the OFPRS staff for their hard work and dedication to the firefighters across the great state of Oklahoma.

I must also give thanks to the faithful OFPRS board of trustees that diligently administer its laws and regulations. I am honored by their trust in me as the Executive Director to lead this System into the future in service to Oklahoma Firefighters.

In 2025, Mike Kelley, a former trustee of the OFPRS Board and advocate for all firefighters, was elected to the House of Representatives! It was an honor to work beside him in this new capacity. He was able to successfully pass HB1091, an IRS technical corrections bill specifically aimed at cleaning up language regarding the purchase of military time. Thanks to his work on passing this 23 page highly technical bill, we are now full steam ahead in allowing our men and women who came from the military to buy service credit. I appreciate Representative Kelley so much and look forward to continued success together.

While this was the only piece of legislation passed in 2025 that directly affects OFPRS, several bills were sent to the actuary for review. Later in this book I will outline legislative changes, and bills sent to the actuary, that happened last year to ease the understanding of what has changed from the 2024 to 2025 book.

No Administrative Rules were made in 2025, but we have initiated changes for 2026.

Should you have any questions regarding the information contained in this Handbook, please do not hesitate to contact our office. We are here to serve you.

Chase Rankin – Executive Director

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## **Section 1: Board of Trustees**

### **Oklahoma Firefighters Pension and Retirement System**

#### **2025 – 2026 Board of Trustees**

Cary Provence, Chairman, Yukon Fire Department  
President, Oklahoma State Firefighters Association

Tom Marcum, Vice Chairman, Mooreland Fire Department  
1<sup>st</sup> Vice President, Oklahoma State Firefighters Association

Eric Acosta, Tulsa Fire Department  
2<sup>nd</sup> Vice President, Oklahoma State Firefighters Association

Dylan Terhune, Norman Fire Department  
3<sup>rd</sup> Vice President, Oklahoma State Firefighters Association

Donald Bennett, Jr., Oklahoma City Fire Department  
Past President, Oklahoma State Firefighters Association

Dana Cramer, Norman Fire Department, Retired  
Senate President Pro Tempore Appointee

Brent Bryant, City of Oklahoma City  
Oklahoma Municipal League President Appointee

Matthew Lay, Tulsa Fire Department  
Speaker of the House of Representatives Appointee

Casey Baker, Tahlequah Fire Department  
Oklahoma Municipal League President Appointee

Brent Baggett, Lawton Fire Department  
Designee of President of Professional Fire Fighters of Oklahoma

Aaron Morris, Chief Financial Officer for the State of Oklahoma,  
Designee of Director of Office and Management Enterprise Services

Marshall Dunnam, Oklahoma City Fire Department, Retired  
Designee of Retired President of Oklahoma Retired Firefighters Association

Teresa Green, Oklahoma City  
Designee of State Insurance Commissioner

## **Section 2: Summary of Administrative Rule Amendments**

**OAC 270:1 and OAC 270:10**

**\*\*\*No Rule Amendments were made in 2025\*\*\***

## **Section 3: Administrative Rules**

# **The Oklahoma Firefighters Pension and Retirement System**

## **OAC Title 270**

**As of November 1, 2025**

### **Section 3.1 - CHAPTER 1. ADMINISTRATIVE OPERATIONS**

*[Authority: 11 O.S., §§49-100.1 through 49-143.6]*

*[Source: Codified 12-31-91]*

#### **270:1-1-1. Purpose**

This Chapter describes the organization and operation of the Oklahoma Firefighters Pension and Retirement System and State Board, as required by 75 O.S., Section 302. This Chapter describes the administrative operations of the System and State Board, and sets forth procedures available to the public, including hearing procedures, as required by 75 O.S., Sections 302, 305, and 307.

*[Source: Amended at 14 Ok Reg 2915, eff 7-11-97]*

#### **270:1-1-2. Description of organization**

- (a) The System is a body corporate and an instrumentality of the State of Oklahoma, vested with the powers and duties specified in 11 O.S. Sections 49-100.1 through 49-143.6, and other such powers and duties necessary to carry out the purposes and intent of these provisions.
- (b) The State Board shall be responsible for the operation, administration and management of the System, and has such powers and authority expressly conferred upon it by, or reasonably implied from the provisions of 11 O.S. Sections 49-100.1 through 49-143.6. The State Board is composed of thirteen (13) members appointed as follows:
  - (1) Five (5) members shall be the Board of Trustees of the Oklahoma Firefighters Association;

- (2) One member shall be the President of the Professional Firefighters of Oklahoma or his designee. The designee shall be a member of the Professional Firefighters of Oklahoma;
  - (3) One member shall be the President of the Oklahoma State Retired Firefighters Association or his designee. The designee shall be a member of the Oklahoma State Retired Firefighters Association;
  - (4) One member shall be appointed by the Speaker of the House of Representatives;
  - (5) One member shall be appointed by the President Pro Tempore of the Senate;
  - (6) Two (2) members shall be appointed by the President of the Oklahoma Municipal League;
  - (7) One member shall be the State Insurance Commissioner or his designee;
  - (8) One member shall be the Director of the Office of Management and Enterprise Services or his designee.
- (c) The State Board shall appoint an Executive Director, who shall be the managing and administrative officer of the System:
- (1) The Executive Director shall perform the duties and services as may, from time to time, be requested or directed by the State Board, and who shall attend all regular meetings of the State Board.
  - (2) The Executive Director shall be responsible to the State Board for the day-to-day operation of the System, and shall on behalf of the State Board:
    - (A) Be responsible for the transmittal of communications from the State Board to the existing local boards of participating municipalities;
    - (B) Receive payroll and employment reports from participating municipalities and maintain current employment earnings and contribution data on each covered member of each participating municipality;
    - (C) Coordinate the activities of all other advisors, consultants, agents or employees appointed by the State Board;
    - (D) Maintain all necessary records reflecting the operation and administration of the System and submit detailed reports thereof to the State Board at each regular meeting of the State Board and such other time or times as requested by the State Board;

(E) Process all claims for payment of benefits or expenses for approval by the State Board; and

(F) File on behalf of the State Board such reports or other information as shall be required by any state or federal law or regulations.

*[Source: Amended at 14 Ok Reg 2915, eff 7-11-97; Amended at 18 Ok Reg 3048, eff 7-12-01; Amended at 33 Ok Reg 1510, eff 9-11-16]*

### **270:1-1-3. Methods whereby the public may obtain information or make submissions or requests**

- (a) Information regarding pension matters within the purview of 11 O.S., Sections 49-100.1 through 49-143.6, which statutes define the State Board's jurisdiction, may be secured by oral or written communication addressed to the State Board at its offices located at: Oklahoma Firefighters Pension and Retirement System, 6601 Broadway Extension, Suite 100, Oklahoma City, Oklahoma 73116 (405) 522-4600.
- (b) The Executive Secretary of the State Board maintains in permanent form as public record and open to public inspection, records of the official proceedings of the State Board, as well as all rules, final orders or decisions of the State Board, such records being located in the State Board offices and shall be available upon request. All information, documents and copies contained in a member's file shall be given confidential treatment and shall not be made public without prior written consent of the member, or by subpoena or court order. Offices of the State Board are open daily Monday through Friday from 8:00 a.m. until 4:30 p.m.

*[Source: Amended at 14 Ok Reg 2915, eff 7-11-97; Amended at 18 Ok Reg 3048, eff 7-12-01; Amended at 33 Ok Reg 1510, eff 9-11-16]*

### **270:1-1-4. Description of forms and instructions [REVOKED]**

*[Source: Amended at 10 Ok Reg 1061, eff 3-23-92 through 5-28-93 (emergency); Amended at 13 Ok Reg 1599, eff 5-28-96; Revoked at 14 Ok Reg 2915, eff 7-11-97]*

### **270:1-1-5. Hearing procedures**

- (a) The State Board may conduct examinations and investigations of pension matters within the scope of its jurisdiction and authority as it deems appropriate to secure information useful in the lawful administration of these provisions. The State Board may compel witnesses to appear and testify upon all matters connected with these provisions in the same manner as provided by law for the taking of testimony.



- (b) Any person, existing local board or participating municipality aggrieved by a decision of the Executive Director or the State Board on any matter concerning rights or benefits available under these provisions, may request a hearing before the State Board to review or reconsider those decisions.
- (1) The request for hearing shall be mailed or delivered to the office of the System, located at Oklahoma Firefighters Pension and Retirement System, 6601 Broadway Extension, Suite 100, Oklahoma City, Oklahoma 73116.
- (2) Upon receipt of the request for hearing, the State Board shall assign a hearing number thereto and shall notify the requesting party of the date of the hearing by mail. The appropriate existing local pension board of the participating municipality shall also be given notice of the hearing date by mail.
- (3) Formal Hearing Procedures.
- (A) All hearings shall be public except that all information, documents and copies contained in a member's file shall be given confidential treatment and shall not be made public without prior written consent of the member. The State Board may hold any part of the hearing in Executive Session as allowed by 25 O.S. Section 307, if the State Board determines that disclosure of confidential communication or information would seriously impair the ability of the public body to conduct the hearing or would violate confidentiality requirements of state or federal law. Upon a motion of any party, witnesses may be excluded from the hearing room when such witness is not testifying.
- (B) The hearing shall be presided by the Chairman of the State Board, or the Chairman's designee, with the assistance of the legal counsel for the State Board.
- (C) The order of procedure for the hearing shall be as follows:
- (i) The presiding officer, or the legal counsel for the State Board, shall present a recitation of the matters before the State Board;
  - (ii) Opening statement by the requesting party;
  - (iii) Presentation of evidence by the requesting party followed by questioning by the presiding officer, legal counsel for the State Board, or any member of the State Board;
  - (iv) Presentation of evidence by the legal counsel for the State Board, if necessary, followed by questioning by the requesting party or any member of the State Board;

- (v) Opportunity for rebuttal testimony or additional evidence and questioning by interested parties may be allowed at the discretion of the presiding officer;
  - (vi) Closing arguments by the requesting party.
- (4) If the requesting party desires a certified court reporter at the hearing, the State Board will arrange for a certified court reporter upon request of the party. The cost of a certified court reporter shall be paid by the requesting party. Such a request should be in writing but will not be considered if received less than ten (10) days before the hearing date.
- (5) Requests for continuances received prior to the hearing date may be granted by the Chairman of the State Board for good cause shown.
- (6) The State Board may in its discretion assign any matter to a hearing examiner to conduct a hearing and receive all evidence. The hearing examiner shall prepare a proposed order to be submitted to the State Board within ten (10) days after the hearing at a place convenient for the parties and/or witnesses. The State Board shall consider the proposed order of the hearing examiner at the next scheduled public meeting of the State Board.
- (7) All decisions of the State Board shall be in writing and shall be mailed to all parties or their attorney of record.
- (8) Any person who deems himself or herself aggrieved by a decision of the State Board on a claim for pension benefits shall appeal the decision of the State Board to the Oklahoma County District Court, as provided in 11 O.S. Section 49-128.

*[Source: Amended at 14 Ok Reg 2915, eff 7-11-97; Amended at 18 Ok Reg 3048, eff 7-12-01; Amended at 33 Ok Reg 1510, eff 9-11-16]*

## **Section 3.2 - CHAPTER 10. FIREFIGHTERS PENSION AND RETIREMENT PLAN**

*[Authority: 11 O.S., §§ 49-100.1 through 49-143.6]*

*[Source: Codified 12-31-91]*

### **270:10-1-1. Purpose**

This Chapter establishes physical standards for new members in the Firefighters Pension and Retirement System and establishes procedures and other requirements for administering the pension and retirement plan.

*[Source: Amended at 13 Ok Reg 1601, eff 5-28-96]*

#### **270:10-1-2. Medical requirements for fire department candidates [REVOKED]**

*[Source: Revoked at 10 Ok Reg 1063, eff 3-23-92 through 5-28-93 (emergency); Revoked at 13 Ok Reg 1601, eff 5-28-96]*

#### **270:10-1-3. Standard operating procedure [AMENDED AND RENUMBERED TO 270:10-1-8]**

*[Source: Amended and renumbered to 270:10-1-8 at 10 Ok Reg 1063, eff 3-23-92 through 5-28-93 (emergency); Amended and renumbered to 270:10-1-8 at 13 Ok Reg 1601, eff 5-28-96]*

#### **270:10-1-4. Definitions [REVOKED]**

*[Source: Added at 10 Ok Reg 1063, eff 3-23-92 through 5-28-93 (emergency); Added at 13 Ok Reg 1601, eff 5-28-96; Amended at 14 Ok Reg 2918, eff 7-11-97; Revoked at 21 Ok Reg 2132, eff 6-26-04]*

##### **270:10-1-4.1. Medical evaluation**

- (a) Any candidate applying for entrance into the System as a paid firefighter must provide to the System written certification from a physician that the candidate has met the minimum medical requirements for entrance. Medical evaluations of such candidates shall be conducted prior to applications for entrance being submitted to the System. For the purposes of this section, candidate means any person being considered for membership as a paid firefighter. Medical evaluations of candidates including history, examinations, evaluations, and laboratory tests, shall be performed on each candidate in order to detect any condition(s) that could adversely affect the candidate's ability to safely perform all essential job functions of fire suppression, prevention and life safety duties, as set forth in 11 O.S. §49-100, *et seq.*
- (b) The purpose of the minimum medical requirements is to reduce the risk and burden of fire Service occupational morbidity and mortality while improving the safety and effectiveness of firefighters operating to protect civilian life and property. The minimum medical requirements ensure that candidates are medically capable of performing required duties, and reduces the risk of occupational injuries and illnesses, which has direct impacts on the well being of the candidate, members of the System, the System itself and the general civilian population.

*[Source: Added at 21 Ok Reg 2132, eff 6-26-04]*

## **270:10-1-5. Medical conditions affecting ability to safely perform essential job functions**

- (a) Medical conditions that can affect a candidate's ability to safely perform essential job functions shall be designated either Category A or Category B.
- (b) Candidates with Category A medical conditions shall not be certified as meeting the medical requirements for entrance into the System.
- (c) Candidates with Category B medical conditions shall be certified as meeting the medical requirements for entrance into the System only if they can perform the essential job functions without posing a significant safety and health risk to themselves, members, or civilians.
- (d) Candidates with one or more Category B medical conditions present upon entry into the System may be eligible for consideration of a disability pension, whether in the line of duty or not in the line of duty, related to the same Category B condition or conditions listed in the candidate's medical certification, but only to the extent that competent medical evidence is presented to support the certification of said disability request and that such medical evidence supports that the injury, or condition, giving rise to the disability occurred after employment as a firefighter with a participating municipality.
- (e) The following describe the Category A and Category B conditions as they relate to a candidate's ability to safely perform the essential job functions of a firefighter:

### **(1) Head.**

#### **(A) Category A medical conditions shall include the following:**

- (i) Any defect of the skull preventing helmet use or leaving any underlying brain unprotected from trauma.
- (ii) Any skull or facial deformity that would not allow for a successful respiratory facepiece fit test.
- (iii) Any head condition that results in a person not being able to safely perform essential job functions.

#### **(B) Category B medical conditions shall include the following:**

- (i) Deformities of the skull such as depressions or exostoses.
- (ii) Deformities of the skull associated with evidence of disease of the brain, spinal cord, or peripheral nerves.
- (iii) Loss or congenital absence of any of the bony substance of the skull.

- (iv) Any other head condition that may result in a person not being able to safely perform essential job functions.

(2) Neck.

(A) Category A medical conditions shall include the following:

- (i) Any neck condition that results in a person not being able to safely perform essential job functions.
- (ii) Reserved.

(B) Category B medical conditions shall include the following:

- (i) Thoracic outlet syndrome.
- (ii) Congenital cysts, chronic draining fistulas, or similar lesions.
- (iii) Contraction of neck muscles.
- (iv) Any other neck condition that may result in a person not being able to safely perform essential job functions.

(3) Eyes and Vision.

(A) Category A medical conditions shall include the following:

- (i) Far visual acuity worse than 20/40 binocular, corrected with contact lenses or spectacles or far visual acuity worse than 20/100 binocular for wearers of hard contacts or spectacles, uncorrected.
- (ii) Color perception- monochromatic vision resulting in inability to use imaging devices.
- (iii) Monocular vision.
- (iv) Any eye condition that results in a person not being able to safely perform essential job functions.

(B) Category B medical conditions shall include the following:

- (i) Diseases of the eye such as retinal detachment, progressive retinopathy, or optic neuritis.
- (ii) Ophthalmological procedures such as radial keratotomy, Lasik procedure, or repair of retinal detachment.

- (iii) Peripheral vision in the horizontal meridian of less than 110 degrees in the better eye or any condition that significantly affects peripheral vision in both eyes.
- (iv) Amblyopia.
- (v) Any other eye condition that may result in a person not being able to safely perform essential job functions.

(4) Ears and hearing.

(A) Category A medical conditions shall include the following:

- (i) Chronic vertigo or impaired balance as demonstrated by the inability to tandem gait walk.
- (ii) On audiometric testing, average hearing loss in the unaided better ear, without the aid of a hearing assistance device, worse than 40 decibels (dB) at 500 Hz, 1000 Hz, 2000 Hz, and 3000 Hz when audiometric device is calibrated to ANSI Z24.5.
- (iii) Any ear condition or hearing impairment that results in a person not being able to safely perform essential job functions.

(B) Category B medical conditions shall include the following:

- (i) Unequal hearing loss.
- (ii) Average uncorrected hearing deficit at the test frequencies 500 Hz, 1000 Hz, 2000 Hz, and 3000 Hz worse than 40 decibels (dB) in either ear.
- (iii) Atresia, stenosis, or tumor of the auditory canal.
- (iv) External otitis.
- (v) Agenesis or traumatic deformity of the auricle.
- (vi) Mastoiditis or surgical deformity of the mastoid.
- (vii) Ménière's disease, labyrinthitis, or tinnitus.
- (viii) Otitis media.
- (ix) Any other ear condition or hearing impairment that may result in a person not being able to safely perform essential job functions.

(5) Dental.

(A) Category A medical conditions shall include the following:

- (i) Any dental condition that results in a person not being able to safely perform essential job functions.
- (ii) Reserved.

(B) Category B medical conditions shall include the following:

- (i) Diseases of the jaw or associated tissues.
- (ii) Orthodontic appliances.
- (iii) Oral tissues, extensive loss.
- (iv) Relationship between the mandible and maxilla that interferes with satisfactory postorthodontic replacement or ability to use protective equipment.
- (v) Any other dental condition that may result in a person not being able to safely perform essential job functions.

(6) Nose, oropharynx, trachea, esophagus, and larynx.

(A) Category A medical conditions shall include the following:

- (i) Tracheostomy.
- (ii) Aphonia.
- (iii) Any nasal, oropharyngeal, esophageal, or laryngeal condition that results in a person not being able to safely perform essential job functions.

(B) Category B medical conditions shall include the following:

- (i) Congenital or acquired deformity.
- (ii) Allergic rhinitis.
- (iii) Epistaxis, recurrent.
- (iv) Sinusitis, recurrent.
- (v) Dysphonia.

- (vi) Anosmia.
- (vii) Tracheal stenosis.
- (viii) Nasopharyngeal polyposis.
- (ix) Any other nasal, oropharyngeal, esophageal, laryngeal condition, or obstructive apneas (e.g., sleep apnea), if unresponsive to treatment, that may result in a person not being able to safely perform essential job functions.

(7) Lungs and chest walls.

(A) Category A medical conditions shall include the following:

- (i) Active hemoptysis.
- (ii) Current empyema.
- (iii) Pulmonary hypertension.
- (iv) Active tuberculosis.
- (v) Obstructive lung diseases (e.g., emphysema, chronic bronchitis, asthma, etc.) with an FEV1/FVC of less than 0.70, with both FEV1 FVC below normal (less than 0.80%) as defined by the American Thoracic Society.
- (vi) Hypoxemia - oxygen saturation less than 90% at rest (exercise testing indicated when resting oxygen is less than 94% but more than 90%). Evaluate VO2 max as described by the American College of Sports Medicine (ACSM).
- (vii) Asthma, including reactive airway disease requiring bronchodilator or corticosteroid therapy at least once in the previous 2 years. A candidate who has in the past required bronchodilator, corticosteroid, or anti-inflammatory therapy for asthma may be evaluated by a pulmonologist or other expert in asthmatic lung diseases, such as an allergist, and may be determined to no longer have asthma if all the following criteria are met:
  - (I) The candidate denies bronchospasm during exertion, temperature/humidity extremes, or irritant exposures.
  - (II) The candidate denies the use of bronchodilator rescue medications during exertion, temperature/humidity extremes, or irritant exposures.



- (III) The candidate's asthma has not required systemic corticosteroids, emergency room treatment, or hospital admission in the past 2 years.
- (IV) If allergic, allergen avoidance or desensitization has been successful.
- (V) Spirometry demonstrates adequate reserve (FVC and FEV1 greater or equal to 90 percent) and no bronchodilator response measured off all bronchodilators on the day of testing.
- (VI) Normal or negative response to provocative challenge testing [e.g., cold air, exercise (12 METS), methacholine (PC20 greater than 8 is considered normal, as response at dose greater than 8 mg/ml might not be clinically significant), histamine, mannitol, or hypertonic saline, or negative response to exercise challenge.
- (VII) Challenge testing shall be performed off all anti-inflammatory medications (e.g., inhaled or oral steroids or leukotriene receptor antagonists) for 4 weeks preceding the test, off all antihistamines (e.g., oral allergy medications) for 1 week, and off all bronchodilators on the day of testing.
- (viii) Lung transplant.
- (ix) Obstructive sleep apnea with excessive daytime sleepiness, unless all the following criteria are met:
  - (I) Successful treatment.
  - (II) Documentation of CPAP compliance, sleep study with an oral appliance, or of sleep study after surgery.
  - (III) No excessive daytime sleepiness with treatment.
- (x) Any other pulmonary condition that results in the candidate not being able to safely perform essential job functions.

(B) Category B medical conditions shall include the following:

- (i) Pulmonary resection surgery, chest wall surgery, or pneumothorax.
- (ii) Pleural effusion.
- (iii) Fibrothorax, chest wall deformity, or diaphragm abnormalities.

- (iv) Interstitial lung disease.
- (v) Pulmonary vascular diseases or history of pulmonary embolism.
- (vi) Bronchiectasis.
- (vii) Infectious diseases of the lung or pleural space.
- (viii) Cystic fibrosis.
- (ix) Central or obstructive apnea.
- (x) Any other pulmonary condition that may result in a person not being able to safely perform essential job functions.

(8) Heart.

(A) Category A medical conditions shall include:

- (i) Clinically significant coronary artery disease, including a history of myocardial infarction, angina pectoris, coronary artery bypass surgery, coronary angioplasty, and similar procedures.
- (ii) Cardiomyopathy or congestive heart failure, including signs or symptoms of compromised left or right ventricular function, including dyspnea, S3 gallop, peripheral edema, enlarged ventricle, abnormal ejection fraction, and/or inability to increase cardiac output with exercise.
- (iii) Acute pericarditis, endocarditis, or myocarditis.
- (iv) Syncope, recurrent.
- (v) Any medical condition requiring an automatic implantable cardiac defibrillator, unless the condition no longer requires an automatic implantable cardiac defibrillator, or any medical history of ventricular tachycardia or ventricular fibrillation due to ischemic or valvular heart disease, or cardiomyopathy.
- (vi) Third-degree atrioventricular block.
- (vii) Cardiac pacemaker, if the candidate is pacemaker dependent.
- (viii) Hypertrophic cardiomyopathy or idiopathic hypertrophic subaortic stenosis.

- (ix) Heart transplant.
- (x) Any cardiac condition that results in a person not being able to safely perform essential job functions.

(B) Category B medical conditions shall include the following:

- (i) Valvular lesions of the heart, including prosthetic valves.
- (ii) Recurrent supraventricular or atrial tachycardia, flutter or fibrillation.
- (iii) Left bundle branch block.
- (iv) Second-degree atrioventricular block in the absence of structural heart disease.
- (v) Sinus pause more than 3 seconds.
- (vi) Ventricular arrhythmia (history or presence of multi-focal PVC's or non-sustained ventricular tachycardia on resting EKG with or without symptoms); history or presence of sustained ventricular tachycardia with or without symptoms.
- (vii) Cardiac hypertrophy.
- (viii) History of congenital abnormality.
- (ix) Chronic pericarditis, endocarditis, or myocarditis.
- (x) Brugada syndrome.
- (xi) Long QT syndrome.
- (xii) Arrhythmogenic right ventricular cardiomyopathy.
- (xiii) Cardiac pacemaker if the candidate is not pacemaker dependent.
- (xiv) Coronary artery disease other than listed in (e)(8)(A)(i) of this section.
- (xv) Any other heart condition that may result in a person not being able to safely perform essential job functions.

(9) Vascular system.

(A) Category A medical conditions shall include the following:

- (i) Hypertension with evidence of end organ damage or not controlled by approved medications.
- (ii) Thoracic or abdominal aortic aneurysm.
- (iii) Carotid artery stenosis or obstruction resulting in more than 50 percent reduction in blood flow.
- (iv) Peripheral vascular disease resulting in symptomatic claudication.
- (v) Any other vascular condition that results in a person not being able to safely perform essential job functions.

(B) Category B medical conditions shall include the following:

- (i) Vasospastic phenomena such as Raynaud's phenomenon.
- (ii) Thrombophlebitis and varicosities.
- (iii) Chronic lymphedema due to lymphadenopathy or venous valvular incompetency.
- (iv) Congenital or acquired lesions of the aorta or major vessels.
- (v) Circulatory instability as indicated by orthostatic hypotension, persistent tachycardia, and peripheral vasomotor disturbances.
- (vi) History of surgical repair of aneurysm of heart or major vessel.
- (vii) Any other vascular condition that may result in a person not being able to safely perform essential job functions.

(10) Abdominal organs and gastrointestinal system.

(A) Category A medical conditions shall include the following:

- (i) Presence of uncorrected inguinal/femoral hernia, if symptomatic.
- (ii) Any gastrointestinal condition that results in a person not being able to safely perform essential job functions.

(B) Category B medical conditions shall include the following:

- (i) Cholecystitis.

- (ii) Gastritis.
  - (iii) GI bleeding.
  - (iv) Acute hepatitis.
  - (v) Hernia including the following:
    - (I) Uncorrected umbilical, ventral, or incisional hernia if significant risk exists for infection or strangulation.
    - (II) Significant symptomatic hiatal hernia if associated with asthma, recurrent pneumonia, chronic pain, or ulcers.
    - (III) Surgically corrected hernia more than 3 months after surgical correction.
  - (vi) Inflammatory bowel disease or irritable bowel syndrome.
  - (vii) Intestinal obstruction.
  - (viii) Pancreatitis.
  - (ix) Diverticulitis.
  - (x) History of gastrointestinal surgery.
  - (xi) Peptic or duodenal ulcer or Zollinger-Ellison syndrome.
  - (xii) Asplenia.
  - (xiii) Cirrhosis, hepatic or biliary.
  - (xiv) Chronic active hepatitis.
  - (xv) Any other gastrointestinal condition that may result in a person not being able to safely perform essential job functions.
- (11) Metabolic syndrome.
- (A) Category A medical conditions shall include the following: Metabolic syndrome with an aerobic capacity less than 12 METs.
  - (B) Category B medical conditions shall include the following: Metabolic Syndrome with an aerobic capacity 12 METs or greater.

(12) Reproductive system.

(A) Category A medical conditions shall include the following:

- (i) Any genital condition that results in a person not being able to safely perform essential job functions.
- (ii) Reserved.

(B) Category B medical conditions shall include the following:

- (i) Pregnancy, for its duration.
- (ii) Dysmenorrhea.
- (iii) Endometriosis, ovarian cysts, or other gynecologic conditions.
- (iv) Testicular or epididymal mass.
- (v) Any other genital condition that may result in a person not being able to safely perform essential job functions.

(13) Urinary system.

(A) Category A medical conditions shall include the following:

- (i) Renal failure or insufficiency requiring continuous ambulatory peritoneal dialysis (CAPD) or hemodialysis.
- (ii) Chronic kidney disease of Stage 4 or greater (glomerular filtration rate (GFR) less than 1 oz/min (30 ml/min)).
- (iii) Any urinary condition that results in a person not being able to safely perform essential job functions.

(B) Category B medical conditions shall include the following:

- (i) Diseases of the kidney.
- (ii) Diseases of the ureter, bladder, or prostate.
- (iii) Any other urinary condition that may result in a person not being able to safely perform essential job functions.

(14) Spine and Axial Skeleton.

(A) Category A medical conditions shall include the following:

- (i) Scoliosis of thoracic or lumbar spine with angle more than or equal to 40 degrees.
- (ii) History of spinal surgery fusion of two or more vertebrae or rods that are still in place.
- (iii) Any spinal or skeletal condition producing sensory or motor deficit(s) or pain due to radiculopathy or nerve root compression.
- (iv) Any spinal or skeletal condition causing pain that frequently or recurrently requires narcotic analgesic medication.
- (v) Cervical vertebral fractures with multiple vertebral body compression greater than 25 percent; evidence of posterior element involvement, nerve root damage, disc involvement, dislocation (partial, moderate, severe), abnormal exam, ligament instability, symptomatic, and/or less than 6 months post injury or 1 year since surgery.
- (vi) Thoracic vertebral fractures with vertebral body compression greater than 50 percent; evidence of posterior element involvement, nerve root damage, disc involvement, dislocation (severe-with or without surgery), abnormal exam, ligament instability, symptomatic, and/or less than 6 months post injury or 1 year since surgery.
- (vii) Lumbosacral vertebral fractures with vertebral body compression greater than 50 percent; evidence of posterior element involvement, nerve root damage, disc involvement, dislocation (severe-with or without surgery), abnormal exam, ligament instability, symptomatic, and/or less than 6 months post injury or 1 year since surgery.
- (viii) Any spinal or skeletal condition that results in a person not being able to safely perform essential job functions.

(B) Category B medical conditions shall include the following:

- (i) Congenital or developmental malformations of the back.
- (ii) Scoliosis with angle less than 40 degrees.
- (iii) Arthritis of the cervical, thoracic, or lumbosacral spine.
- (iv) Facet tropism, high lumbosacral angle, hyperlordosis, Schmorl's nodes, Scheuermann's disease, spina bifida occulta, spondylolisthesis, spondylolysis, or transitional vertebrae.

- (v) History of infections or infarcts in the spinal cord, epidural space, vertebrae, or axial skeletal joints.
- (vi) History of laminectomy or disectomy or vertebral fractures.
- (vii) Any spinal or skeletal condition that may result in a person not being able to safely perform essential job functions.

(15) Extremities.

(A) Category A medical conditions shall include the following:

- (i) Bone hardware such as metal plates or rods supporting the bone during healing.
- (ii) History of total joint replacement.
- (iii) Amputation or congenital absence of upper extremity limb (hand or higher).
- (iv) Amputation of either thumb proximal to the mid-proximal phalanx.
- (v) Amputation or congenital absence of lower extremity limb (foot or above).
- (vi) Chronic nonhealing or recent bone grafts.
- (vii) History of more than one dislocation of the shoulder without surgical repair or with history of recurrent shoulder disorders within the last 5 years with pain or loss of motion, and with or without radiographic deviations from normal.
- (viii) Any extremity condition that results in a person not being able to safely perform essential job functions.

(B) Category B medical conditions shall include the following:

- (i) History of shoulder dislocation with surgical repair.
- (ii) Significant limitation of function of shoulder, elbow, wrist, hand, or finger, due to weakness, reduced range of motion, atrophy, unequal length, absence, or partial amputation.
- (iii) Significant lack of full motion of hip, knee, ankle, foot, or toes due to weakness, reduced range of motion, atrophy, unequal length, absence, or partial amputation.



- (iv) History of meniscectomy or ligamentous repair of knee.
  - (v) History of intra-articular, malunited, or nonunion of upper or lower extremity fracture.
  - (vi) History of osteomyelitis, septic, or rheumatoid arthritis.
  - (vii) Any other extremity condition that may result in a person not being able to perform essential job functions.
- (16) Neurological disorders.
- (A) Category A medical conditions shall include the following:
- (i) All single unprovoked seizures and epileptic conditions, including simple partial, complex partial, generalized, and psychomotor seizure disorders other than the seizure disorders meeting all the following conditions:
    - (I) No seizures for the most recent consecutive 5 years after single unprovoked seizure.
    - (II) No seizures for the most recent consecutive 10 years if the applicant was diagnosed with epilepsy.
    - (III) Currently on a stable regimen of antiepileptic drugs for the most recent 5 years, or on no antiepileptic drugs for the most recent 5 years.
    - (IV) Normal neurological examination results.
    - (V) Normal brain MRI results.
    - (VI) Normal awake and asleep photic stimulation and hyperventilation EEG study results.
    - (VII) A definitive statement from a qualified neurological specialist that the candidate meets these criteria and is neurologically able to perform the essential job functions of a firefighter.
  - (ii) Ataxias of heredo-degenerative type.
  - (iii) Cerebral arteriosclerosis as evidenced by a history of transient ischemic attack, reversible ischemic neurological deficit, or ischemic stroke.
  - (iv) Hemiparalysis or paralysis of a limb.

- (v) Multiple sclerosis with activity or evidence of progression within previous 3 years.
- (vi) Myasthenia gravis with activity or evidence of progression within previous 3 years.
- (vii) Progressive muscular dystrophy or atrophy.
- (viii) Uncorrected cerebral aneurysm.
- (ix) Dementia (e.g., Alzheimer's and other neuro-degenerative diseases) with symptomatic loss of function or cognitive impairment (e.g., less than or equal to 28 on Mini-Mental Status Exam).
- (x) Parkinson's disease and other movement disorders resulting in uncontrolled movements, bradykinesia, or cognitive impairment (e.g., less than or equal to 28 on Mini-Mental Status Exam).
- (xi) Narcolepsy with cataplexy.
- (xii) Narcolepsy with persistent excessive daytime sleepiness despite medical treatment.
- (xiii) Amyotrophic lateral sclerosis (ALS).
- (xiv) Any neurological condition that results in a person not being able to safely perform essential job functions.

(B) Category B medical conditions shall include the following:

- (i) Congenital malformations.
- (ii) Migraine.
- (iii) Clinical disorders with paresis, dyscoordination, deformity, abnormal motor activity, abnormality of sensation, or complaint of pain.
- (iv) History of subarachnoid or intraparenchymal hemorrhage.
- (v) Abnormalities from recent head injury such as severe cerebral contusion or concussion.
- (vi) Provoked seizure.

- (vii) Any other neurological condition that may result in a person not being able to safely perform essential job functions.

(17) Skin.

(A) Category A medical conditions shall include the following:

- (i) Metastatic or locally extensive basal or squamous cell carcinoma or melanoma.
- (ii) Any dermatologic condition that would not allow for a successful respiratory facepiece test.
- (iii) Any dermatologic condition that results in a person not being able to safely perform essential job functions.

(B) Category B medical conditions shall include the following:

- (i) Skin conditions of a chronic or recurrent nature (e.g., eczema, cystic acne, or psoriasis) that cause skin openings or inflammation or irritation of the skin surface.
- (ii) Surgery or skin grafting.
- (iii) Mycosis fungoides.
- (iv) Cutaneous lupus erythematosus.
- (v) Raynaud's phenomenon.
- (vi) Scleroderma (skin).
- (vii) Vasculitic skin lesions.
- (viii) Atopic dermatitis/eczema.
- (ix) Contact or seborrheic dermatitis.
- (x) Albinism, Darier disease, ichthyosis, Marfan syndrome, neurofibromatosis, and other genetic conditions affecting the skin.
- (xi) Folliculitis, pseudo-folliculitis, miliaria, keloid folliculitis.
- (xii) Hidradenitis suppurativa, furuncles, carbuncles, or Grade IV acne (cystic).

- (xiii) Mechanobullous disorders (including epidermolysis bullosa, Hailey pemphigus, porphyria, and/or pemphigoid).
  - (xiv) Urticaria or angioedema.
  - (xv) Any other skin condition that may result in a person not being able to safely perform essential job functions.
- (18) Blood and blood-forming organs.
- (A) Category A medical conditions shall include the following:
- (i) Hemorrhagic states requiring replacement therapy.
  - (ii) Sickle cell disease (homozygous).
  - (iii) Clotting disorders.
  - (iv) Any other hematological condition that results in a person not being able to safely perform essential job functions.
- (B) Category B medical conditions shall include the following:
- (i) Anemia.
  - (ii) Leukopenia.
  - (iii) Polycythemia vera.
  - (iv) Splenomegaly.
  - (v) Any other hematological condition that results in a person not being able to safely perform essential job functions.
  - (vi) History of thromboembolic disease.
- (19) Endocrine and metabolic disorders.
- (A) Category A medical conditions shall include the following:
- (i) Type 1 diabetes mellitus unless a candidate meets all of the following criteria:
    - (I) Is maintained by a physician knowledgeable in current management of diabetes mellitus on a basal/bolus (can include subcutaneous insulin fusion pump) regimen using insulin analogs.

- (II) Has demonstrated over a period of at least 1 year the motivation and understanding required to closely monitor and control capillary blood glucose levels through nutritional therapy and insulin administration. Assessment of this shall take into consideration the erratic meal schedules, sleep disruptions, and high aerobic and anaerobic workloads intrinsic to firefighting.
- (III) Has dilated retinal exam by a qualified ophthalmologist or optometrist that shows no higher grade of diabetic retinopathy than microaneurysms, as indicated on the International Clinical Diabetic Retinopathy Disease Severity Scale.
- (IV) Has normal renal function based on a calculated creatinine clearance greater than 60 mL/min and absence of proteinuria. (Creatinine clearance can be calculated by use of the Cockcroft-Gault or similar formula. Proteinuria is defined as 24-hour urine excretion of greater than or equal to 300 mg of protein or greater than or equal to 300 mg of albumin per gram of creatinine in a random sample).
- (V) Has no autonomic or peripheral neuropathy. Peripheral neuropathy is determined by diminished ability to feel the vibration of a 128 cps tuning fork or the light touch of 10-gram monofilament on the dorsum of the great toe proximal to the nail. Autonomic neuropathy might be determined by evidence of gastroparesis, postural hypotension, or abnormal tests of heart rate variability.
- (VI) Has normal cardiac function without evidence of myocardial ischemia on cardiac stress testing (to at least 12 METS) by ECG and cardiac imaging.
- (VII) Has a signed statement from an endocrinologist knowledgeable in management of diabetes mellitus as well as the essential job functions and hazards of firefighting as described in Section 270:10-1-7 of the administrative rules that the candidate is (1) is being successfully maintained on a regimen consistent with (19) (i) (I) and (II), (2) has achieved stable control of blood glucose as evidenced by hemoglobin A1C consistently less than 8 when monitored at least twice yearly and shall include evidence of a set schedule for blood glucose monitoring and a thorough review of the data from such monitoring, (3) does not have an increased risk of hypoglycemia due to alcohol use of other predisposing factors, (4) has had no episodes of severe hypoglycemia (defined as requiring assistance of another) in the preceding 1 year, with no more than one episode of severe hypoglycemia in the preceding 5

years, and (5) is certified not to have a medical contraindication to firefighting training and operations.

- (ii) Insulin- requiring Type 2 diabetes mellitus, unless a candidate meets all the following criteria:
  - (I) Is maintained by a physician knowledgeable in current management of diabetes mellitus.
  - (II) Has demonstrated over a period of at least 3 months the motivation and understanding required to closely monitor and control capillary blood glucose levels through nutritional therapy and insulin administration. Assessment of this shall take into consideration the erratic meal schedules, sleep disruption, and high aerobic and anaerobic workloads intrinsic to firefighting.
  - (III) Has a dilated retinal exam by a qualified ophthalmologist or optometrist that show no higher grade of retinopathy than microaneurysms, as indicated on the International Clinical Diabetic Retinopathy Disease Severity Scale.
  - (IV) Has normal renal function based on a calculated creatinine clearance greater than 60 mL/min and absence of proteinuria. (Creatinine clearance can be calculated by use of the Cockcroft-Gault or similar formula. Proteinuria is defined as 24-hour urine excretion of greater than or equal to 300 mg protein or greater than or equal to 300 mg of albumin per gram creatinine in a random sample).
  - (V) Has no autonomic or peripheral neuropathy. (Peripheral neuropathy is determined by diminished ability to feel the vibration of 128 cps tuning fork or the light touch of a 10-gram monofilament on the dorsum of the great toe proximal to the nail. Autonomic neuropathy can be determined by evidence of gastroparesis, postural hypotension, or abnormal tests of heart rate variability.
  - (VI) Has normal cardiac function without evidence of myocardial ischemia on cardiac stress testing (to at least 12 METS) by ECG and cardiac imaging.
  - (VII) Has signed statement from an endocrinologist knowledgeable in management of diabetes mellitus as well as the essential job functions and hazards of firefighting as described in Section 270:10-1-7 of the administrative rules that the candidate is (1) maintained on a stable insulin regimen and has demonstrated over

a period of at least 3 months the motivation and understanding required to closely monitor and control capillary blood glucose levels despite varied activity schedules through nutritional therapy and insulin administration, (2) has achieved stable control of blood glucose as evidenced by Hemoglobin A1C less than 8 when monitored at least twice yearly, which must include evidence of a set schedule for blood glucose monitoring and a thorough review of the data from such monitoring, (3) does not have an increased risk of hypoglycemia due to alcohol use or other predisposing factors, (4) has had no episodes of severe hypoglycemia (defined as requiring assistance of another) in the preceding 1 year with no more than one episode of severe hypoglycemia in the preceding 5 years, and (5) is certified not to have a medical contraindication to firefighting training and operations.

- (iii) Any endocrine or metabolic condition that results in a person not being able to safely perform job functions.

(B) Category B medical conditions shall include the following:

- (i) Diseases of the adrenal gland, pituitary gland, parathyroid gland, or thyroid gland of clinical significance.
- (ii) Nutritional deficiency diseases or other metabolic disorder.
- (iii) Diabetes mellitus, not on insulin therapy, but controlled by diet, exercise, and/or hypoglycemic agents unless all the following are met:
  - (I) Has achieved a stable blood glucose as evidenced by Hemoglobin A1C level less than 8 during the prior 3-month period.
  - (II) If on oral hypoglycemic agents, has had no episodes of severe hypoglycemia (defined as requiring assistance of another) in the preceding year.
  - (III) Has dilated retinal exam by a qualified ophthalmologist or optometrist that shows no higher grade of diabetic retinopathy than microaneurysms, as indicated on the International Clinical Diabetic Retinopathy Disease Severity Scale.
  - (IV) Has normal renal function based on a calculated creatinine clearance greater than 60 mL/min and absence of proteinuria. (Creatinine clearance can be calculated by use of the Cockcroft-Gault or similar formula. Proteinuria is defined as 24-hour urine excretion of greater than or equal to 300 mg protein or greater than or equal to 300 mg of albumin per gram of creatinine in a random sample).

- (V) Has no autonomic or peripheral neuropathy. Peripheral neuropathy is determined by diminished ability to feel the vibration of a 128 cps tuning fork or the light touch of a 10-gram monofilament on the dorsum of the great toe proximal to the nail. Autonomic neuropathy can be determined by evidence of gastroparesis, postural hypotension, or abnormal tests of heart rate variability.
  - (VI) Normal cardiac function without evidence of myocardial ischemia on cardiac stress testing (to at least 12 METS) by ECG and cardiac imaging.
  - (iv) Any other endocrine or metabolic condition that may result in a person not being able to safely perform essential job functions.
- (20) Systemic diseases and miscellaneous conditions.
- (A) Category A medical conditions shall include the following:
- (i) Any systemic condition that results in a person not being able to safely perform essential job functions.
  - (ii) Reserved.
- (B) Category B medical conditions shall include the following:
- (i) Connective tissue disease, such as dermatomyositis, systemic lupus erythematosus, scleroderma, and rheumatoid arthritis.
  - (ii) History of thermal, chemical, or electrical burn injury with residual functional deficit.
  - (iii) Documented evidence of a predisposition, or history of, heat illness, rhabdomyolysis, metabolic acidosis, or exertion-related incapacitation.
  - (iv) Any other systemic condition that may result in a person not being able to safely perform essential job functions.
- (21) Tumors and malignant diseases.
- (A) Category A medical conditions shall include the following:
- (i) Malignant disease that is newly diagnosed, untreated, or currently being treated.
  - (ii) Any tumor or similar condition that results in a person not being able to safely perform essential job functions.



(B) Category B medical conditions shall include the following:

- (i) Benign tumors.
- (ii) History of CNS tumor or malignancy.
- (iii) History of head and neck malignancy.
- (iv) History of lung cancer.
- (v) History of GI or GU malignancy.
- (vi) History of bone or soft tissue tumors or malignancies.
- (vii) History of hematological malignancy.
- (viii) Any tumor or similar condition that may result in a person not being able to safely perform essential job functions.

(22) Psychiatric conditions.

(A) Category A medical conditions shall include the following: Any psychiatric condition or substance abuse problem, or a history of either, if, after a current evaluation by a psychiatrist, it is determined that the candidate is not able to safely perform the essential job functions.

(B) Category B medical conditions shall include the following:

- (i) Any psychiatric condition or substance abuse problem, or history of either, if, after a current evaluation by a psychiatrist, it is determined that the candidate is able to safely perform the essential job functions.
- (ii) A requirement for any medication that increases an individual's risk of heat stress or otherwise interferes with the ability to safely perform essential job functions.

(23) Chemicals, drugs, and medications.

(A) Category A medical conditions shall include the following:

- (i) Use of narcotics, including methadone.
- (ii) Use of sedative-hypnotics.

- (iii) Use of drugs that prolong the prothrombin time, partial thromboplastin time or INR.
- (iv) Use of beta-adrenergic blocking agents, high dose diuretics, or central acting antihypertensive agents (e.g., clonidine).
- (v) Use of respiratory medications, such as inhaled bronchodilators, inhaled corticosteroids, systemic corticosteroids, theophylline, or leukotriene receptor blockers/antagonists (e.g., montelukast).
- (vi) Use of any chemical, drug, or medication that results in a person not being able to safely perform essential job functions.
- (vii) Evidence of illegal drug use detected through testing conducted in accordance with the Substance Abuse and Mental Health Service Administration (SAMHSA).
- (viii) Evidence of clinical intoxication or measured blood alcohol level that exceeds the legal definition of intoxication according to the AHJ at the time of medical evaluation.
- (ix) Use of high dose corticosteroids for chronic disease.
- (x) Use of anabolic steroids.

(B) Category B medical conditions shall include the following:

- (i) Use of cardiovascular agents.
- (ii) Use of Stimulants.
- (iii) Use of psychiatric medications.
- (iv) Use of other than high-dose systemic corticosteroids.
- (v) Use of antihistamines.
- (vi) Use of muscle relaxants.
- (vii) Use of leukotriene receptor antagonists (e.g., montelukast) to treat allergies that do not affect the lower respiratory system.
- (viii) Use of any other chemical, drug, or medication that results in a person not being able to safely perform essential job functions.

*[Source: Added at 10 Ok Reg 1063, eff 3-23-92 through 5-28-93 (emergency); Added at 13 Ok Reg 1601, eff 5-28-96; Amended at 14 Ok Reg 2918, eff 7-11-97; Amended at 21 Ok Reg 2132,*

*eff 6-26-04; Amended at 23 Ok Reg 22, eff 8-4-05 (emergency); Amended at 23 Ok Reg 1307, eff 5-25-06; Amended at 24 Ok Reg 1560, eff 6-11-07; Amended at 38 Ok Reg 1903, eff 9-11-21]*

#### **270:10-1-6. Physical performance/agility test**

- (a) Any person being considered as a candidate for a position of a paid firefighter shall, pursuant to title 11 O.S. §49-116, complete and pass a minimum physical performance/agility test (an "Agility Test") based upon the following standards established by the State Board. An Agility Test evaluates whether a candidate can perform the essential job functions of a firefighter as described in Section 270:10-1-7 of these rules. The results of a completed and verified Agility Test shall be submitted to the pension office with the application for membership and will become part of the candidate's pension records.
- (b) The candidate shall sign a waiver and release on a form acceptable to the State Board that releases the State Board of all liability from injuries incurred as result of attempting or completing an Agility Test.
- (c) In order to evaluate the candidate's ability to perform the essential job functions of a firefighter as described in Section 270:10-1-7 of these rules, and pursuant to title 11 O.S. 49-116, the State Board requires that each candidate successfully complete either one of the two following Agility Tests no more than twelve (12) months before the actual hire date of the candidate:
  - (1) A Candidate Physical Ability Test (CPAT) from a jurisdiction licensed by the International Association of Firefighters (IAFF) or;
  - (2) A test consisting of the following six functions performed sequentially:
    - (A) One of the following:
      - (i) Run 1 1/2 miles within 13 minutes.
      - (ii) Walk 3 miles within 38 minutes.
      - (iii) Bicycle 4 miles within 12 minutes.
      - (iv) Swim 500 yards within 8 minutes and 20 seconds.
      - (v) Run in place 75 steps per minute for 15 minutes.
      - (vi) Run on motorized horizontal treadmill at 10 miles per hour for 6 minutes.
      - (vii) Climb stairs consisting of 10 steps at 9 round trips per minute for 9 minutes.

- (B) 35 bent-knee sit-ups within 2 minutes.
- (C) One of the following:
  - (i) Flexed arm hang-minimum time: 8 seconds (palms away).
  - (ii) Pull-ups minimum: 7 (palms away).
  - (iii) Push-ups (standard)-minimum: 25.
- (D) Walk the length of a beam (secured to a level floor and measuring 20 ft. (6 m) long by 3 to 4 in. (76 to 102 mm) wide) while carrying a length of fire hose weighing at least 20 lbs. (9 kg) without falling off or stepping off, the beam.
- (E) Lift a weight of 125 lbs. (57 kg) from the floor and carry it 100 ft. (30.5 m) without stopping.
- (F) Starting from an erect position with feet approximately shoulder width apart, move a 15 lb. (7 kg) weight in the following manner: bend over, grasp the weight with both hands while it is at a point on the floor between the feet, lift the weight to waist level, then place the weight on the floor approximately 12 in. (305 mm) outside the left foot, and without letting go, raise the weight to waist level and touch it to the floor about 12 in. (305 mm) outside the right foot. The weight shall then be moved alternately in this fashion from outside the left foot, to waist level, to outside the rightfoot; repeating until the weight has been moved 7 times in each direction with the total horizontal distance of travel being at least 21 in. (533 mm) more than the space between the feet for each of the 14 moves, with the entire task completed in less than 35 seconds.

*[Source: Added at 10 Ok Reg 1063, eff 3-23-92 through 5-28-93 (emergency); Added at 13 Ok Reg 1601, eff 5-28-96; Amended at 14 Ok Reg 2918, eff 7-11-97; Amended at 38 Ok Reg 1903, eff 9-11-21]*

#### **270:10-1-7. Description of essential functions of all eligible firefighters**

- (a) To be eligible for entrance into the System as a paid firefighter, a candidate must meet minimum medical, physical performance, and agility requirements that reflect the ability of the candidate to perform the essential job functions of fire suppression, prevention and life safety as set forth in title 11 O.S. §49 100.1, et seq. Specifically, title 11 O.S. §49-116 requires the certification of the candidate's ability to perform the essential job functions of all eligible firefighters, as listed in subsection (b) of this section, in both of the following ways:
  - (1) The successful completion of a pre-employment physical performance/agility test as directed in Section 270:10-1-6 of these rules, and

- (2) The successful completion of a physical examination as performed, or reviewed by, the doctor, selected by the State Board, who certifies that such physical examination was performed pursuant to Section 270:10-1-5 of these rules.
- (b) The essential job functions of all eligible firefighters reflect the physical, physiological, intellectual, psychological demands of the occupation including, but not limited to,
- (1) Performing firefighting tasks (e.g., hoseline operations, extensive crawling, lifting and carrying heavy objects, ventilating roofs or walls using power or hand tools, and forcible entry), rescue operations, and other emergency response actions under stressful conditions while wearing personal protective ensembles ("PPE") and self-contained breathing apparatus ("SCBA"), including working in extremely hot or cold environments for prolonged periods of time.
  - (2) Wearing an SCBA, which includes a demand valve-type positive pressure facepiece or HEPA filter mask, and which requires the ability to tolerate increased respiratory workloads.
  - (3) Exposure to toxic fumes, irritants, particulates, biological (infectious) and nonbiological hazards, and/or heated gases, despite the use of PPE including SCBA.
  - (4) Climbing 6 or more flights of stairs while wearing PPE, including SCBA, weighing at least 50 pounds or more and carrying equipment and tools weighing an additional 20 to 40 pounds.
  - (5) Wearing PPE, including SCBA, that is encapsulating and insulated, and which may result in significant fluid loss that frequently progresses to clinical dehydration and can elevate core temperature to levels exceeding 102.2°F (39°C).
  - (6) While wearing PPE, including SCBA, searching, finding, and rescue-dragging or carrying victims ranging from newborns to adults weighing more than 200 pounds to safety despite hazardous conditions and low visibility.
  - (7) While wearing PPE, including SCBA, advancing water-filled hoselines up to 2.5 inches in diameter from fire apparatus to occupancy (approximately 150 feet), which can involve negotiating flights of stairs, ladders, and other obstacles.
  - (8) While wearing PPE, including SCBA, climbing ladders, operating from heights, walking or crawling in the dark along narrow and uneven surfaces that may be wet or icy, and operating in proximity to electrical power lines and/or other hazards.
  - (9) Ability to withstand unpredictable emergency situations including, but not limited to, prolonged periods of extreme physical exertion without the benefit of warm-up, scheduled rest periods, meals, access to medication(s), or hydration.

- (10) Operating fire apparatus or other vehicles in an emergency mode with emergency lights and sirens.
- (11) Ability to make critical, time-sensitive, complex problem solving decisions during physical exertion in stressful, hazardous environments, including hot, dark, tightly enclosed spaces, that are further aggravated by fatigue, flashing lights, sirens, and other distractions.
- (12) Ability to communicate (give and comprehend verbal orders) while wearing PPE and SCBA under conditions of high background noise, poor visibility, and drenching from hoselines and/or fixed protection systems (sprinklers).
- (13) Functioning as an integral component of a team, where sudden incapacitation of a member can result in mission failure or an increased risk of injury or death to civilians or other team members.
- (14) Working in shifts, including during nighttime, that can extend beyond 12 hours.

*[Source: Amended at 38 Ok Reg 1903, eff 9-11-21; Amended at 21 Ok Reg 2132, eff 6-26-04; Added at 13 Ok Reg 1601, eff 5-28-96; Added at 10 Ok Reg 1063, eff 3-23-92 through 5-28-93 (emergency)]*

#### **270:10-1-8. Standard operating procedures**

(a) Benefits.

- (1) All pension benefits are paid in arrears the last working day of the month.
- (2) In determining a paid member's normal retirement date, fractional round-up of months and days shall not be used even if the member has volunteer credited service.
- (3) If a member serves the majority of the final month of service, the final month will count as a full month of credited service.
- (4) Where longevity pay or other salary which requires contributions is paid in a lump sum to a member, only the amount that would have been paid for a member's last thirty (30) months of credited service will be used for determining final average salary.
- (5) Retirement pursuant to 11 O.S. § 49-106 has at times included reemployment of a member by a participating municipality in a position which is not covered by the System. Thus, in-service distributions from the System to such a member are permitted. If a retired member is reemployed by a participating municipality in a paid position which is covered by the System, such member's monthly retirement payments shall cease during such period.

(b) Clerks and fire chiefs.

- (1) The clerk and/or the fire chief of a participating municipality, fire protection district, county fire department or development authority are responsible for the administration of local retirement issues affecting all members of the System, including but not limited to enrollment of eligible members, assisting members in making application for benefits, and collection and payment of employer and member contributions.
- (2) The clerk and/or the fire chief shall notify the System of any changes regarding active members such as termination, mailing addresses, and deaths. The fire chief will assist the clerk in obtaining necessary information concerning active members. Notices of termination must be provided on the System's Form 8 and shall be signed by the Fire Chief.

(c) Volunteer firefighters.

- (1) A member of the System changing status from a paid member to a volunteer member is not entitled to combine the paid credited service and the subsequent volunteer credited service towards a paid or a volunteer pension. If a paid member whose first service with a participating employer of the System occurs prior to November 1, 2013, has completed ten (10) years but less than twenty (20) years of credited service, or a paid member whose first service with a participating employer of the System occurs on or after November 1, 2013, has completed eleven (11) years but less than twenty-two (22) years of credited service, such member would be eligible for a paid vested benefit upon meeting the requirements set forth in 11 O.S. Section 49-117.1. The member whose first service with a participating employer of the System occurs prior to November 1, 2013, would need to complete ten (10) or more years as a volunteer member to be eligible to receive a vested volunteer benefit and a member whose first service with a participating employer of the System occurs on or after November 1, 2013 would need to complete eleven (11) or more years as a volunteer member to be eligible to receive a vested volunteer benefit as set forth in 11 O.S. Section 49-101.
- (2) Volunteer members are deemed to be employees of a fire department of a participating municipality for the purposes of the administration of the System.

(d) State Board.

- (1) Applications for pension benefits will not be considered by the State Board until the applicant terminates employment with the fire department of a participating municipality on or before the date of the meeting of the State Board in which the application is considered.
- (2) Applications for pension benefits, entrance into the system, refunds of contributions, etc. will be placed on the State Board agenda when all paperwork has been properly completed and received by the system. All necessary paperwork should be filed with the

system no later than the Friday preceding the State Board's regular meeting so as to allow for sufficient time to process the application.

(e) Member deaths and beneficiaries.

- (1) Guardian checks will be addressed with the Guardian's name and the statement: "Guardian of \_\_\_\_\_" on the face of the check.
- (2) The Estate of the retiree or beneficiary shall be entitled to the benefit check written for the month a retiree or beneficiary dies.
- (3) To continue monthly benefits on a child who has reached eighteen (18) years of age, verification that the child is enrolled full-time in an accredited school of learning must be received by the System. Documentation is required each semester until the child reaches twenty-two (22) years of age or marries at which time the benefits will cease.
- (4) Step-children and grandchildren of members are not beneficiaries unless they are adopted by the member.
- (5) Children adopted prior to January 1, 1981, are considered beneficiaries even though the child(ren) may have been adopted after the member's retirement date.
- (6) A valid marriage certificate or other necessary proof of marriage is required before an Application of Surviving Spouse for Pension can be considered by the State Board.

(f) Membership.

- (1) A part-time firefighter shall not belong to the System.
- (2) All firefighters must be members of the System if their employer is a participating municipality in the System.
- (3) A candidate for a paid firefighter position must first complete a required State Board approved pre-employment physical performance/agility test and physical examination in order to participate and receive any benefits from the System. The physical examination will be reviewed by a physician, selected by the State Board, to determine if the applicant meets the required medical standards. When the System receives all the information necessary for entrance into the System, including the written notice from the physician, selected by the State Board, that the candidate has met the minimum medical requirements for entrance, the Executive Director shall have the authority to approve an entrance date for the candidate no earlier than the date all the necessary information for entrance is received or the actual hire date whichever is later, provided that the date between the time of the administration of the physical examination and the approval for membership in the System by the Executive Director and the candidate's actual hire date by the participating



municipality is less than six (6) months. The State Board shall have the authority to deny or revoke the membership of a candidate submitting false information in such candidate's membership application and shall have the final authority in determining eligibility for membership in the System.

- (4) An applicant for a paid firefighter position, who is an active volunteer firefighter with the same fire department, and who has passed the physical performance/agility test approved by the State Board as a condition for entrance as a volunteer firefighter shall only be required to pass the physical examination upon being employed as a paid firefighter if employed by the same fire department.
- (5) A terminated paid firefighter who returns to work as a paid firefighter within six (6) months of his or her termination date will not be required to complete another physical examination.
- (6) The classification of a paid firefighter shall be a firefighter who is carried on the city payroll as a paid firefighter and who receives a salary which is more than twice the amount of the minimum pension of a volunteer firefighter. Any firefighter making more than this amount will need to complete the required physical performance/agility test and physical exam and his or her employer must remit both the employee and employer contributions to the System.

(g) Credited Service.

- (1) If a firefighter is off the participating municipality's payroll for a period of time and employer and employee contributions are not received by the System, that period of time will not count as credited service until said contributions are received by the System.
- (2) New volunteer cities joining the System may purchase up to five (5) years of credited service for each member of the department at the annual rate in effect as of the date of purchase, provided verifiable evidence of active firefighter service for the purchased years for each individual is provided to the System. Even though a city is exempt from contributions, contributions must be paid for a volunteer firefighter to receive purchased credit.
- (3) If a question arises concerning a member's correct amount of service time, the member must submit to the State Board three (3) affidavits, based upon the actual knowledge of the member's correct service time, and all other necessary documentation, as may be required by the State Board. The Chairman of the State Board may direct a member of the State Board or an employee of the System to visit the member and the city in question for further verification. Service time may be corrected to allow not more than twenty (20) years of service for a member of the Oklahoma Firefighters Pension and Retirement System whose first employment with a participating employer of the System occurs prior to November 1, 2013, or not more than twenty-two (22) years of service for a member of the Oklahoma Firefighters

Pension and Retirement System whose first employment with a participating employer of the System occurs on or after November 1, 2013.

(4) Credited Service under 11 O.S. Section 49-138(C)(2) includes service in the following areas of responsibility and during the following time periods:

(A) former Yugoslavia (including Bosnia-Herzegovina, Croatia, and Macedonia) from November 21, 1995 to October 12, 1998;

(B) Kosovo from March 24, 1999 to May 1, 2000;

(C) the U.S. war in Afghanistan from September 14, 2001 to December 18, 2014; and

(D) the Iraq war from March 3, 2003 to December 15, 2011.

(h) Disability.

(1) Applications for disability pensions shall provide medical evidence certifying the disability, proof of injury unless otherwise provided, and that the applicant can no longer perform the duties of a firefighter. The proof of injury must be proof of the specific injury that prevented the disability pension applicant from continuing the duties of a firefighter from the time of injury until present. In a case where a disability applicant returned to performing the duties of a firefighter at any time following the injury, the proof of injury must be accompanied by proof that certifies cumulative evidence of a continuing condition relating to that specific injury until the time of filing the disability application. In a case where a firefighter returned to a "light duty" or "restricted duty" only status, proof certifying the disability applicant's work status from the injury time until present shall be submitted along with the disability application. The application shall be filed with the Local Board, if the Local Board exists, or the Executive Director of the System. The existing Local Board or the Executive Director of the System will determine if additional medical evidence is required. If additional medical evidence is required, the State Board shall be responsible for payment of any physical examinations and certifications.

(2) If any additional medical evidence is produced concerning a disability pension application, said medical evidence must be presented to the Local Board, if the Local Board exists, or the Executive Director before the State Board considers the application. If an applicant requests a hearing before the State Board, all evidence concerning the application may be presented providing all parties affected by the hearing agree.

(3) A stroke condition that has been medically certified to be caused by heart disease shall be categorized as heart disease for the purpose of applying line of duty presumptions pursuant to 11 O.S. §49-110.

- (4) Any additional medical testing requested by a physician for the purpose of certification of a disability at the request of an existing Local Board shall be approved by the Executive Director of the System prior to the medical testing.
  - (5) A volunteer member who has completed more than ten (10) years of credited service shall be eligible for consideration of a disability in line of duty pension and entitled to the presumptions pursuant to the provisions of 11 O.S. §49-110 provided that competent medical evidence is presented to support the certification of said disability request.
  - (6) A participating municipality may make an application for a disability pension on behalf of a member provided that medical evidence is presented supporting the existence of a disability. The member may present medical evidence to the contrary.
  - (7) If there are physician's statements presented which disagree or there is only one physician statement presented, then the Local Board, if one exists, or the Executive Director shall have the medical records examined by a physician of their choosing. If the participating municipality has made the application request and the member presents contrary medical evidence it shall be the responsibility of the existing Local Board or the Executive Director to obtain an authorization of release of medical records from the member prior to the third physician examination.
- (i) Local Boards.
- (1) If an existing Local Board desires to have a member, who is receiving a disability pension, re-examined by a physician for the purposes of certifying if a disability still exists, the request shall be approved by the State Board.
  - (2) An existing Local Board meets when necessary to review applications for benefits and disability benefits. The Local Board minutes must show action taken by roll call vote. In cities and towns where the city clerk and city treasurer hold both positions the local board becomes a five (5) member board. The board members shall elect a vice-chairman from among all board members who shall assume the duties of the mayor/chairman in that person's absence.
  - (3) Any action taken by the local board must be documented. The local board must present objective evidence to the State Board regarding its recommendation. The State Board will consider only the evidence actually presented. The State Board will act upon the evidence presented and render a final decision.
  - (4) If the city charter provides, the city council or similar authority, in the absence of the mayor, city clerk or the treasurer, may designate an authorized official as a replacement member of the local board, such as a vice-mayor if he or she has the responsibilities of the mayor. A firefighter member of the local board cannot send a replacement. Only local board members present at a local board meeting may vote.

The chairman shall have a casting vote with the members only when necessary to avoid a tie vote among local board members. All local board meetings are subject to the Open Meeting Act.

(j) Contributions.

- (1) There shall be a sixty (60) day waiting period of refund of contributions. If the firefighter requesting the refund of contributions was terminated from service, which resulted in litigation or administrative action, the refund of contributions will not be made until there is a final judgment or conclusion to the litigation or administrative action.
- (2) Gross salary shall include but not be limited to base salary, longevity pay, fire service training and other education pay, scuba pay, out of class pay, one time bonus pay earned during the current twelve (12) month period of employment, and buy back pay when paid on an annual basis and available to all firefighters. Gross salary shall not include payment for unscheduled overtime, payment for accumulated sick, annual or any other similar leave upon termination from employment, any uniform or clothing allowance, car allowance or any other compensation for reimbursement of out-of-pocket expenses. All other compensation not specifically mentioned must have contributions paid on them. Contributions shall be deducted from gross salary prior to federal and state income tax withholdings deductions.
- (3) Volunteer pension contributions are due on July 1 of each year. Cities, towns or fire protection districts subject to the statutory exemption from payment of volunteer contributions shall file for the exemption with the System on an annual basis.
- (4) Workers Compensation benefits shall not be considered a part of gross salary for the purpose of determining pension benefits. The System will not accept member contributions related to workers compensation.
- (5) If a paid member terminated employment prior to January 1, 1981, and then subsequently returns to work as a paid member after January 1, 1981 and then again terminates, contributions paid in prior to January 1, 1981 would not be refundable.
- (6) Salary means a predetermined sum payable at specified and regular times for services rendered, including benefits accumulated and paid as salary; furthermore, any salary received that is to be used in computing a "final average salary" shall be reduced or pro-rated to a monthly amount. It shall be a violation of this section to establish a special pay plan for the purpose of evading the intent of this section.

(k) Reinstatement of Prior Service.

- (1) If a paid firefighter terminates employment and receives a refund of contributions and then subsequently returns to work for a participating municipality, all withdrawn contributions must be paid back to the System plus 10 percent (10%) interest per

annum (from the date the member received his or her accumulated contributions to the date of repayment) in order for the member to receive credit for the missed credited service time.

- (2) The member's payment must be made to the System within ninety (90) days following acceptance of the member's application for reinstatement of prior service.
- (3) The member may pay for reinstatement of prior service by a lump-sum payment by check or money order. The member may also pay for reinstatement of prior service by a lump-sum payment (with interest) of non-Roth funds from a Code Section 403(b) annuity, a governmental 457 plan within Oklahoma or a Code Section 401(a) qualified plan.

(I) Deferred Option Plan (Plan B).

- (1) Upon termination of employment, a member participating in the Deferred Option Plan (Plan B) pursuant to 11 O.S. Section 49-106.1 A, B, C, D, E and F shall have the following options:
  - (A) Receive a lump sum payment of the member's total account balance, an annuity, a partial lump sum payment or withdrawal, or installment payments of the member's accumulated Plan B balance as described below. Direct rollovers are permitted pursuant to the provisions of 11 O.S. Section 49-106.3. Pursuant to 11 O.S., Section 49-106.1.F., the approved method of payment for any interest earnings credited to a member's Plan B account balance on or about June 30, 2018, and thereafter, as described in (E) of this paragraph, is either a direct lump sum payment of the interest earned for the applicable plan year, or the payment or transfer of the interest earned for the applicable plan year to an Eligible Retirement Plan as defined in 11 O.S., Section 49-106.3. Failure to make an election of either a direct lump sum payment of the interest earned for the applicable plan year, or the payment or transfer of the interest earned for the applicable plan year to an Eligible Retirement Plan shall result in:
    - (i) an automatic rollover of the interest earned for the applicable plan year to an individual retirement plan, consistent with the mandatory distribution rules of Section 401(a)(31) of the Internal Revenue Code of 1986, as amended, for any member before the member attains the later of age 62 or the member's normal retirement date; and
    - (ii) a direct lump sum distribution to the member for any other member before such member attains age seventy and one-half (70 ½).
  - (B) Subject to the required minimum distribution provisions of 11 O.S. Section 49-106 ("IRS Required Minimum Distribution") and the mandatory interest distribution provisions of (E) of this paragraph, the State Board retains custody of the member's remaining accumulated Plan B balance until there is a complete and

final payout of a member's entire Plan B balance. No more than once a month, the member may elect, with eight (8) working days advance written notice, to change such payout period or payout amount for installment payments.

- (C) In addition to the installment payments, a member may elect, with eight (8) working days advance written notice, a withdrawal, but no more than one such withdrawal may be made per month and each withdrawal must be as of the last working day of a month. If such withdrawal is made after installment payments have commenced, appropriate adjustments may be made in the installment payout period to reflect such withdrawal.
- (D) To the extent the Plan B balance is to be paid to the member's surviving spouse whether as a designated recipient or by statute, then if the member dies with a balance in the account, such balance will be paid in a lump sum or will continue to be paid in the same manner as was applicable to the member, as elected by the surviving spouse who meets the requirements of paragraph 16 of 11 O.S., Section 49-100.1, except that automatic rollover of the mandatory distribution of interest shall not apply. Any designated recipient who is not the surviving spouse shall receive a lump sum payment from the account equal to the balance in the account of the member or any other approved method of payment. If there are no surviving designated recipients, a lump sum payment from the account equal to the balance in the account shall be paid to the member's estate. For purposes of this subparagraph, if a trust is the designated recipient (even if the surviving spouse is a beneficiary under such trust), the deceased member's account balance may not remain in the Deferred Option Plan (Plan B) after the member's death.
- (E) The interest earned annually on the Plan B account balances shall be calculated based on the return of the investment portfolio of the fund on June 30 of each year as provided in 11 O.S., Section 49-106.1(E)(2) and shall be credited as of June 30 for such plan year. The determined annual interest rate shall be applied on a pro rata account balance in the year the rate is established. Commencing with the plan year ending on June 30, 2018 and for each plan year thereafter, for retired members, disabled members and surviving spouses receiving monthly retirement benefits from the System (Plan A benefits), the interest earned annually on the member's accumulated Plan B balance shall be determined as of June 30 of such plan year and shall be distributed each year as follows:
  - (i) on or about June 30, 2018, and on or about each subsequent June 30, of such plan year, the initial distribution of interest earnings calculated based on the actuarial assumed interest rate on the first day of the plan year as certified by the actuary in the yearly valuation report shall be distributed; and
  - (ii) by September 30 of the following plan year, a true-up distribution of any additional earnings posted to a member's account above the interest earnings provided for in (i) of this subparagraph, shall be distributed.

- (F) The amount of the mandatory distribution of interest for any plan year shall be reduced by the amount of voluntary withdrawals from the member's Plan B balance during the plan year. No individual shall receive both a mandatory distribution of interest and an IRS Required Minimum Distribution in the same calendar year. In a calendar year in which the System would otherwise distribute both a mandatory distribution of interest and an IRS Required Minimum Distribution to an individual, the IRS Required Minimum Distribution shall be made and not the mandatory distribution of interest. If the member dies before receiving the mandatory distribution of interest, the member's surviving spouse will receive the mandatory distribution of interest. If the member dies before receiving the mandatory distribution of interest with a nonspouse designated beneficiary (or the estate as the recipient), such nonspouse designated beneficiary (or estate) will receive the mandatory distribution of interest as part of a payout of the entire account. If a member withdraws all of his or her account balance prior to June 30 of a given plan year, the member shall receive at the time of withdrawal, a distribution of interest earnings on the withdrawn amount equal to the actuarial assumed interest rate as certified by the actuary in the yearly valuation report of the actuary on a pro rata basis. If the annual interest earnings calculated on June 30 of a given year exceed the actuarial assumed interest rate as certified by the actuary in the yearly valuation report of the actuary, a member who withdraws all of his or her account balance prior to June 30 of said plan year shall receive a distribution of additional interest earnings equal to the difference between the minimum actuarial interest rate and the calculated interest rate on a pro rata basis.
- (G) At the conclusion of a member's participation in Plan B, the member must terminate employment and shall start receiving the member's accrued monthly retirement benefit from the System. Such a member may be reemployed by a participating municipality and receive in-service distributions of such member's accrued monthly benefit from the System, but only in a position not covered by the System.
- (2) Participation in the Oklahoma Firefighters Deferred Option Plan must begin the first day of a month.
- (3) For a lump sum payment, direct rollover or a combination thereof, which is paid when the regular monthly benefits commence (Plan A), an exclusion ratio must be calculated and applied to the distribution amount from Plan B to determine the portion that may be excluded from income. This exclusion ratio will equal the member's after-tax contributions to the System divided by the expected return. The expected return is the sum of: (A) the member's accumulated Plan B balance plus (B) the amount of the value of the monthly pension from Plan A that the member is expected to receive over time based on single life expectancy factors from Table V issued as part of the income tax regulations under Section 72 of the Internal Revenue Code of 1986.

- (4) The rules under this subsection shall only apply to a member whose first employment with a participating employer of the System occurred before November 1, 2013.

(m)Deferred Option Plan under the Back DROP Provision.

- (1) For purposes of this subsection, the definitions as stated in 11 O.S. Section 49-106.1 (H)(1) shall apply.
- (2) In lieu of participating in the Deferred Option Plan (Plan B) pursuant to subsections A, B, C, D, E, F and G of 11 O.S. Section 49-106.1 (referred to herein as an election under Plan B), a member may elect to participate in the Deferred Option Plan pursuant to 11 O.S. Section 49-106.1(H) (referred to herein as an election under the Back DROP provision) and this subsection.
- (A) The applicant must submit his or her completed application for participation in the Deferred Option Plan under the Back DROP provision on the form provided by the System.
- (B) The application must be received by the System no later than eight (8) working days from the end of the month in order to receive a payment at the end of that month. All distributions shall be paid on the last working day of a month.
- (C) Upon the member's election to participate in the Deferred Option Plan under the Back DROP provision, the member's account balance shall remain in the System under the same conditions as described in (l) of this Section, until distributed.
- (D) A member in the Back DROP has the same distribution options as described in (l)(1)(A), (B) and (C) of this Section.
- (E) If the member dies with a balance in the account, such balance will be paid in a lump sum or will continue to be paid in the same manner as was applicable, as elected by the surviving spouse who meets the requirements of paragraph 16 of 11 O.S. Section 49-100.1. If there is no surviving spouse, any remaining beneficiaries shall receive a lump sum payment(s) from the account equal to the balance in the account of the member, or any other approved method of payment. If there are no surviving beneficiaries, a lump sum payment from the account equal to the balance in the account shall be paid to the member's estate. For purposes of this subparagraph, if a trust is the beneficiary (even if the surviving spouse is a beneficiary under such trust), the deceased member's account balance may not remain in the Deferred Option Plan (Plan B) after the member's death.
- (3) At the member's termination date, his or her monthly pension benefit shall be determined based on earlier attained credited service and on the final average salary as of the back drop date. The member's individual deferred option account shall be credited with an amount equal to the deferred benefit balance, and the member shall



terminate employment with all participating municipalities as a firefighter and the member shall start receiving the member's accrued monthly retirement benefit from the System. Such a member may be reemployed by a participating municipality and receive in-service distributions of such member's accrued monthly retirement benefit from the System, but only in a position not covered by the System. On the member's back drop date, the member's retirement benefit will be frozen, and at no time will the member be able to increase his or her benefit due to additional years of service, salary or other promotional increases.

- (4) The member's credit of his or her deferred benefit balance shall be as follows:
- (A) An amount equal to the accumulated contributions the member made to the System from his or her back drop date to termination date with interest based upon how the benefit would have accumulated on a compound basis as if the member had participated in the Deferred Option Plan (Plan B) pursuant to 11 O.S. Section 49-106.1 A-E from his or her back drop date to termination date;
  - (B) An amount equal to all monthly retirement benefits that would have been payable had the member elected to cease employment on the back drop date and receive a service retirement from the back drop date to the termination date with applicable cost of living adjustments and with interest based on how the benefit would have accumulated on a compound basis as if the member had participated in the Deferred Option Plan pursuant to O.S. 11 Section 49-106.1 A-E from his or her back drop date to termination date; and
  - (C) An amount equal to one-half (1/2) of the employer contributions from the back drop date to the termination date, with interest based on how the benefit would have accumulated on a compound basis as if the member had participated in the Deferred Option Plan pursuant to 11 O.S. Section 49-106.1 A-E from his or her back drop date to termination date.
- (5) The provisions of 11 O.S. Section 49-106.1 B, C, E, F and G shall apply to this subsection.
- (6) A member shall not participate in the Deferred Option Plan pursuant to the Back DROP provision if the member is participating in Plan B pursuant to subsections A, B, C, D, E, F and G of 11 O.S. Section 49-106.1.
- (7) For a lump sum payment, direct rollover or a combination thereof, which is paid when the regular monthly benefits commence (Plan A), an exclusion ratio must be calculated and applied to the distribution amount from the Back DROP to determine the portion that may be excluded from income. This exclusion ratio will equal the member's after-tax contributions to the System divided by the expected return. The expected return is the sum of: (A) the member's deferred benefit balance plus (B) the amount of the value of the monthly pension from Plan A that the member is expected to receive over time based on single life expectancy factors from Table V issued as

part of the income tax regulations under Section 72 of the Internal Revenue Code of 1986.

(8) The rules under this subsection shall only apply to a member whose first employment with a participating employer of the System occurred before November 1, 2013.

(n) Deferred Option Plan (Plan B) for a Member of the System Whose First Employment with a Participating Employer of the System Occurs on or after November 1, 2013.

[RESERVED]

(o) Vested Rights.

(1) A paid firefighter who terminated active service with more than ten (10) years of credited service with the System prior to July 8, 1985, must return to active service as a paid firefighter in order to establish vested rights.

(2) A volunteer firefighter who terminated active service with ten (10) years of credited service with the System prior to July 20, 1987, must return to active service as a volunteer firefighter in order to establish vested rights.

(p) Automatic Rollover.

(1) "Mandatory distribution" means a distribution that is an eligible rollover distribution subject to Section 401(a)(31) of the Internal Revenue Code of 1986, as amended, and is made without the member's consent to a member before the member attains the later of age 62 or normal retirement date. A distribution to a surviving spouse, alternate payee, or a distribution made upon a member's death is not a mandatory distribution for purposes of the automatic rollover requirements of Section 401(a)(31)(B) of the Internal Revenue Code of 1986, as amended.

(2) In the event of a mandatory distribution greater than \$1,000 made on or after June 28, 2018, if the member does not elect to have such distribution paid directly to an eligible retirement plan specified by the member in a direct rollover or to receive the distribution directly, then the State Board shall pay the distribution in a direct rollover to an individual retirement plan designated by the State Board. For purposes of determining whether a mandatory distribution is greater than \$1,000, the portion of the member's distribution attributable to any rollover contribution is included.

*[Source: Amended and renumbered from 270:10-1-3 at 10 Ok Reg 1063, eff 3-23-92 through 5-28-93 (emergency); Amended and renumbered from 270:10-1-3 at 13 Ok Reg 1601, eff 5-28-96; Amended at 14 Ok Reg 2918, eff 7-11-97; Amended at 16 Ok Reg 2445, eff 7-1-99; Amended at 18 Ok Reg 339, eff 11-30-00 (emergency); Amended at 18 Ok Reg 3050, eff 7-12-01; Amended at 20 Ok Reg 2662, eff 7-25-03; Amended at 21 Ok Reg 2132, eff 6-26-04; Amended at 23 Ok Reg 22, eff 8-4-05 (emergency); Added at 23 Ok Reg 1307, eff 5-25-06; Amended at 33 Ok Reg 1512, eff 9-11-16; Amended at 34 Ok Reg 1259, eff 9-11-17; Amended at 35 Ok Reg 1371, eff 9-14-18]*

## **270:10-1-9. Purchase of transferred credited service.**

A paid member may purchase of to five years of credited service earned while a member of the Oklahoma Police Pension and Retirement System, the Oklahoma Law Enforcement Retirement System, the Teacher's Retirement System of Oklahoma and the Oklahoma Public Employees Retirement System, provided the member is not eligible to receive retirement credits or benefits from said service in any other public retirement System. Transferred credited service from such retirement system(s) shall not alter the member's normal retirement date or vesting requirements. Transferred credited service shall be added after the member reaches his or her normal retirement date. All purchases of transferred credited service pursuant to 11 O.S. Section 49-117.2, shall be based on the actuarial cost of the incremental projected benefits to be purchased.

- (1) The actuarial cost and any tables formulated for the purposes of determining such cost during each calendar year, shall be based on the actuarial assumptions utilized in the actuarial valuation report as of the preceding July 1.
- (2) The actuarial value shall be based upon the member's age, salary, and service at the time of purchase, together with the earliest age for retirement and actuarially projected salary at the time of retirement. For the purposes of the actuarial cost, it is assumed that all members are married at the time of retirement. If no purchase is made within thirty (30) days the actuarial cost may increase.
- (3) For the purpose of this actuarial cost, the member's age shall be rounded up or down to the nearest birthday.
- (4) For the purpose of this actuarial cost, the mortality tables shall be formulated as unisex tables as used in the actuarial valuation report of the preceding July 1.
- (5) In the event a member who chooses to purchase service has been employed less than twelve (12) months, salary shall be annualized based upon the most current completed calendar months of payroll information.
- (6) The purchase price for transferred credited service may be paid in installments as provided in 11 O.S. Section 49-117.3. In the event that the member is unable to pay the purchase price by the end of the month immediately following the date of acceptance of his or her application to purchase transferred credited service, the State Board shall permit the member to amortize the purchase price over a period not to exceed sixty (60) months. Said payments shall be made by payroll deductions unless the State Board permits an alternate payment source. The amortization will include 7½% interest compounded annually.
- (7) In lieu of installment payments (for purchase where installment payments are otherwise allowed by Oklahoma state statutes), an active member may elect to make the payment of the actuarial purchase price, repayment of previous withdrawal, purchase of non-participating service, or any other eligible purchase or repayment permitted and authorized by the statutes governing the System, through:

- (A) a direct trustee-to-trustee transfer of non-Roth funds from a Code Section 403(b) annuity or custodial account, a governmental Code Section 457 plan, and/or a Code Section 401(a) plan, or
  - (B) a direct rollover of tax-deferred money from a Code Section 403(b) annuity or custodial account, a governmental Code Section 457 plan, and/or a traditional or conduit Individual Retirement Account or Annuity (IRA). Monies in Roth accounts and Coverdell Education Savings Accounts cannot be used to purchase transferred credited service. Tax-paid (after-tax) money cannot be used in a direct rollover. Any tax-paid money from a plan or traditional or conduit IRA must be paid to member and then the member may then write a personal check to the System.
- (8) After installment payments have begun, an active member may make a lump sum payment of the actuarial purchase price with interest due through the date of payment by:
- (A) a direct trustee-to-trustee transfer of non-Roth funds from a Code Section 403(b) annuity or custodial account, a governmental Code Section 457 plan, and/or a Code Section 401(a) qualified plan, or
  - (B) a direct rollover of tax-deferred money form a Code Section 403(b) annuity or custodial account, a governmental Code Section 457 plan, a qualified Code Section 401(a) qualified plan, and/or a traditional or conduit Individual Retirement Account or annuity (IRA). Monies in Roth accounts and Coverdell Education Savings Accounts cannot be used to purchase transferred credited service. Tax-paid (after-tax) money cannot be used in a direct rollover. Any tax-paid money from a plan or traditional or conduit IRA must be paid to the member and the member may then write a personal check to the System.
- (9) Notwithstanding (7) and (8) of this subsection, purchases may be made by a cash lump sum payment, installment payments (where otherwise allowed by state statutes, trustee-to-trustee transfer of non-Roth funds, and/or a direct rollover of tax-deferred money as described in (7) and (8) of this subsection).
- (10) If the member ceases to make payments, terminates, retires or dies before completing the payments, the member will receive prorated service credit for only those payments the member has made, unless the unpaid balance is paid by the member's estate or successor with interest within six (6) months after the member's death, termination of employment or retirement. The member shall not receive any retirement benefits until the balance is paid, unless his or her beneficiary or the member affirmatively waives the additional six (6) month period in which to pay the unpaid balance.

*[Source: Added at 10 Ok Reg 1063, eff 3-23-92 through 5-28-93 (emergency); Added at 13 Ok Reg 1601, eff 5-28-96; Amended at 20 Ok Reg 2662, eff 7-25-03; Amended at 22 Ok Reg 293, eff 11-24-04 through 7-14-05 (emergency)<sup>1</sup>; Amended at 24 Ok Reg 1560, eff 6-11-07; Amended at 33 Ok Reg 1512, eff 9-11-16]*

**EDITOR'S NOTE:** <sup>1</sup>This emergency action expired without being superseded by a permanent action. Upon expiration of an emergency amendatory action, the last prior permanent text is reinstated. Therefore, on 7-15-05 (after the 7-14-05 expiration of the emergency action), the text of 270:10-1-9 reverted back to the permanent text that became effective 7-25-03, as was last published in the 2004 OAC Supplement, and remained as such until amended again by permanent action on 6-11-07.

**270:10-1-10. Direct Rollovers [REVOKED]**

*[Source: Added at 20 Ok Reg 2662, eff 7-25-03; Revoked at 33 Ok Reg 1512, eff 9-11-16]*

## **Section 4: Summary of Legislative Amendments**

### **Title 11 O.S. §49-100.1 through §49-143.7 in the 1<sup>st</sup> Session of the 60<sup>th</sup> Legislature (2025)**

#### **Section 4.1 - 1<sup>st</sup> Session of the 60<sup>th</sup> Legislature (2025)**

##### **1. HB 1091 – Kelley of the House and Gollihare of the Senate**

###### Section 1 – Definitions (49-100.1)

###### **Changes:**

- Adds a definition for “Contributions” to expressly exclude payments for:
  - Purchased credited service
  - Prior military service
  - Transferred service from another system

###### **Impact:**

- Technical clarification to support language used throughout OFPRS statutes

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###### Section 2 – Clarifies refunds for a deceased firefighter (49-113)

###### **Changes:**

- Rewrites and modernizes rules for refunds to a deceased firefighter where there is no living eligible beneficiary by clarifying:
  - What is refundable to the estate
- Adds clearer rules for:
  - Payments involving purchase of transferred service
  - Payments involving purchase of prior military service
  - Payments made to repurchase prior service

**Impact:**

- Reduces ambiguity by more clearly defining what is eligible for refund in the event of the death of a firefighter with no eligible beneficiary, adding payments made that are not “Contributions”, specifically for transferred service, prior military service, or repurchase of prior service.

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Section 3 – Updates refundable items for a firefighter who terminates service before normal retirement date, other than by death or disability (49-117.1)

**Changes:**

- Clarifies treatment of refunds for:
  - Payments made for the repurchase of prior credited service
  - Payments made for transferred service from another system
  - Payments made for prior military service credit
- Explicitly states that refunds include no interest unless specifically authorized
- Adds IRS regulations guiding how payments may be made for the repurchase of service credits
- Provides options for repayment of prior service including:
  - Rollover
  - Certified Check
  - Monthly deduction during active service, up to 5 years
- Provides updated calculation guidance for the repurchase of prior service

**Impact:**

- A member who terminates service before normal retirement date, not by death or disability, now has the option to get a refund of payments for the repurchase of prior service credit, transferred service from another system, and prior military service credit

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Section 4 – Updates statutes related to payments for transferred credited service from another retirement system (49-117.3)

**Changes:**

- Establishes uniform actuarial pricing rules for all transferred credit service purchases including:
  - 30-month salary history
  - Purchase price is good for 90 days
  - Present-value calculations
  - Use of actuarial assumptions adopted by the Board
- Expands and clarifies payment methods, including:
  - Rollovers from qualified plans
  - Certified check
  - Payroll deduction with interest not to exceed 5 years
  - Combination of payment methods
- Limits eligibility to members with a minimum of 30 months as an active paid member.

**Impact:**

- Ensures all transferred service credit purchases are applied consistently and transparently with a cost neutral impact to the OFPRS

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Section 5 – Military service credit (49-138)**Changes:**

- Provides explicit clarification that the aggregate military service credit for both granted time and purchased time will not exceed 5 years of service credit

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Section 6 – New Law: Maximum service credits (49-117.4)**Change:**

- Provides explicit clarification that the aggregate of all service credits shall not exceed 30 years for calculation purposes.

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Section 7 – New Law: Purchase of Prior Military Service (49-138.1)



**Change:**

- Establishes uniform actuarial pricing rules for prior military service purchases including:
  - 30-month salary history
  - Purchase price is good for 90 days
  - Present-value calculations
  - Use of actuarial assumptions adopted by the Board
- Establishes payment methods, including:
  - Rollovers from qualified plans
  - Certified check
  - Payroll deduction with interest not to exceed 5 years
  - Combination of payment methods
- Limits eligibility to members with a minimum of 30 months as an active paid member.

**Impact:**

- Creates standards for prior military service purchases which are consistent with transferred service credit from another system and repurchases of prior service

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**Bottom Line**

- Creates consistent and IRS compliant standards for purchases of credit service which are not normal contributions
- Standardizes actuarial pricing
- Clarifies what payments are refundable
- Provides the framework for implementing new military prior service credit payments

**2. Legislation sent to Actuary for Study:**

- a. HB1237 by Humphrey of the House and Bullard of the Senate
  - Increases the death benefit from \$5,000.00 to \$10,000.00
- b. HB1889 by May of the House

- Provides a full CPI-U catchup Cost of Living Adjustment (“COLA”) for “tweeners”
- c. HB2193 by Wolfley of the House
  - Provides a 2% or 4% COLA depending on when retirement date
  - Only on 1<sup>st</sup> \$60,000 or benefits
- d. SB8 by Weaver of the Senate and May of the House
  - Provides for a 2% COLA
- e. SB172 by Bullard of the Senate and Wolfley of the House
  - Allows the OFPRS board to grant a 2% COLA
  - Must be 80% Funded
  - Can grant COLA each time funding level increases by 5%
- f. SB432 by Frix of the Senate and Kelley of the House
  - Increases the volunteer retirement multiplier to \$10.00
- g. SB715 by Paxton of the Senate
  - Increases the Employer portion of contributions to 16%

## **Section 5: Governing Statutes – OFPRS**

### **Title 11 - Cities and Towns**

#### **Chapter 1 – Oklahoma Municipal Code**

#### **Article 49 – Firefighters Pension and Retirement System**

##### **§11-49-100.1. Definitions.**

As used in this article:

1. "System" means the Oklahoma Firefighters Pension and Retirement System and all predecessor municipal firefighters pension and retirement systems;
2. "Article" means Article 49 of this title;
3. "State Board" means the Oklahoma Firefighters Pension and Retirement Board;
4. "Local board" means the local firefighters pension and retirement boards;
5. "Fund" means the Oklahoma Firefighters Pension and Retirement Fund;
6. "Member" means all eligible firefighters of a participating municipality or a fire protection district who perform the essential functions of fire suppression, prevention, and life safety duties in a fire department. The term "member" shall include but not be limited to the person serving as fire chief of any participating municipality, provided that a person serving as fire chief of a participating municipality shall meet the age, agility, physical and other eligibility requirements required by law at the time said person becomes a member of the System. Effective July 1, 1987, a member does not include a "leased employee". The term "leased employee" means any person (other than an employee of the recipient) who pursuant to an agreement between the recipient and any other person ("leasing organization") has performed services for the recipient (or for the recipient and related persons determined in accordance with Section 414(n)(6) of the Internal Revenue Code of 1986, as amended) on a substantially full-time basis for a period of at least one (1) year, and such services are performed under primary direction or control by the recipient. Contributions or benefits provided a leased employee by the leasing organization which are attributable to services performed for the recipient employer shall be treated as provided by the recipient employer. A leased employee shall not be considered an employee of the recipient if the requirements of the safe harbor provisions of Section 414(n)(5) of the Internal Revenue Code of 1986, as amended, are satisfied. Effective July 1, 1999, any individual who agrees with the participating municipality that the individual's services are to be performed as a leased employee or an independent contractor shall not

be a member regardless of any classification as a common law employee by the Internal Revenue Service or any other governmental agency, or any court of competent jurisdiction;

7. "Normal retirement date" means the date at which the member is eligible to receive the unreduced payments of the member's accrued retirement benefit. Such date shall be the first day following the date the member completes twenty (20) years of credited service. If the member's employment continues past the normal retirement date of the member, the actual retirement date of the member shall be the first day following the date the member terminates employment with more than twenty (20) years of credited service;
8. "Credited service" means the period of service used to determine the eligibility for and the amount of benefits payable to a member. Credited service shall consist of the period during which the member participated in the System or the predecessor municipal systems as an active employee in an eligible membership classification, plus any service prior to the establishment of the predecessor municipal systems which was credited under the predecessor municipal systems; provided, however, "credited service" for members from a fire protection district shall not begin accruing before July 1, 1982;
9. "Participating municipality" means a municipality, county fire department organized pursuant to subsection D of Section 351 of Title 19 of the Oklahoma Statutes, or fire protection district which is making contributions to the System on behalf of its firefighters. All participating municipalities shall appoint a fire chief who shall supervise and administer the fire department;
10. "Disability" means the complete inability of the firefighter to perform any and every duty of the firefighter's regular occupation; provided further, that once benefits have been paid for twenty-four (24) months the provisions of Section 49-110 of this title shall apply to the firefighter;
11. "Executive Director" means the managing officer of the System employed by the State Board;
12. "Eligible employer" means any municipality with a municipal fire department, any county fire department organized pursuant to subsection D of Section 351 of Title 19 of the Oklahoma Statutes or any fire protection district with an organized fire department;
13. "Entry date" means the date as of which an eligible employer joins the System. The first entry date pursuant to this article shall be January 1, 1981;
14. "Final average salary" means the average paid gross salary of the firefighter for normally scheduled hours over the highest salaried thirty (30) consecutive months of the last sixty (60) months of credited service. Gross salary shall not include payment for accumulated sick or annual leave upon termination of employment, any uniform allowances or any other compensation for reimbursement of out-of-pocket expenses. Only salary on which the required contributions have been made may be used in computing the final average

salary. Effective January 1, 1988, gross salary shall include any amount of elective salary reduction under Section 125 of the Internal Revenue Code of 1986, as amended. Gross salary shall include any amount of elective salary reduction under Section 457 of the Internal Revenue Code of 1986, as amended, and any amount of nonelective salary reduction under Section 414(h) of the Internal Revenue Code of 1986, as amended. Effective July 1, 1998, for purposes of determining a member's compensation, any contribution by the member to reduce the member's regular cash remuneration under Section 132(f)(4) of the Internal Revenue Code of 1986, as amended, shall be treated as if the member did not make such an election. Only salary on which required contributions have been made may be used in computing final average salary.

In addition to other applicable limitations, and notwithstanding any other provision to the contrary, for plan years beginning on or after July 1, 2002, the annual gross salary of each "Noneligible Member" taken into account under the System shall not exceed the Economic Growth and Tax Relief Reconciliation Act of 2001 ("EGTRRA") annual salary limit. The EGTRRA annual salary limit is Two Hundred Thousand Dollars (\$200,000.00), as adjusted by the Commissioner for increases in the cost of living in accordance with Section 401(a)(17)(B) of the Internal Revenue Code of 1986, as amended. The annual salary limit in effect for a calendar year applies to any period, not exceeding twelve (12) months, over which salary is determined ("determination period") beginning in such calendar year. If a determination period consists of fewer than twelve (12) months, the EGTRRA salary limit will be multiplied by a fraction, the numerator of which is the number of months in the determination period, and the denominator of which is twelve (12). For purposes of this subsection, a "Noneligible Member" is any member who first became a member during a plan year commencing on or after July 1, 1996.

For plan years beginning on or after July 1, 2002, any reference to the annual salary limit under Section 401(a)(17) of the Internal Revenue Code of 1986, as amended, shall mean the EGTRRA salary limit set forth in this subsection.

Effective June 9, 2010, gross salary shall also include gross salary, as described above, for services, but paid by the later of two and one-half (2 1/2) months after a firefighter's severance from employment or the end of the calendar year that includes the date the firefighter terminated employment, if it is a payment that, absent a severance from employment, would have been paid to the firefighter while the firefighter continued in employment with the participating municipality.

Effective June 9, 2010, any payments not described above shall not be considered gross salary if paid after severance from employment, even if they are paid by the later of two and one-half (2 1/2) months after the date of severance from employment or the end of the calendar year that includes the date of severance from employment, except payments to an individual who does not currently perform services for the participating municipality by reason of qualified military service within the meaning of Section 414(u)(5) of the Internal Revenue Code of 1986, as amended, to the extent these payments do not exceed the amounts the individual would have received if the individual had continued to perform services for the participating municipality rather than entering qualified military service.

Effective June 9, 2010, back pay, within the meaning of Section 1.415(c)-2(g)(8) of the Income Tax Regulations, shall be treated as gross salary for the year to which the back pay relates to the extent the back pay represents wages and compensation that would otherwise be included in this definition.

Effective for years beginning after December 31, 2008, gross salary shall also include differential wage payments under Section 414(u)(12) of the Internal Revenue Code of 1986, as amended;

15. "Accrued retirement benefit" means two and one-half percent (2 1/2%) of the firefighter's final average salary multiplied by the member's years of credited service not to exceed thirty (30) years;
16. "Beneficiary" means a member's surviving spouse or any surviving children, including biological and adopted children, at the time of the member's death. The surviving spouse must have been married to the firefighter for the thirty (30) continuous months preceding the firefighter's death provided a surviving spouse of a member who died while in, or as a consequence of, the performance of the member's duty for a participating municipality, shall not be subject to the marriage limitation for survivor benefits. A surviving child of a member shall be a beneficiary until reaching eighteen (18) years of age or twenty-two (22) years of age if the child is enrolled full time and regularly attending a public or private school or any institution of higher education. Any child adopted by a member after the member's retirement shall be a beneficiary only if the child is adopted by the member for the thirty (30) continuous months preceding the member's death. Any child who is adopted by a member after the member's retirement and such member dies accidentally or as a consequence of the performance of the member's duty as a firefighter shall not be subject to the thirty-month adoption requirement. This definition of beneficiary shall be in addition to any other requirement set forth in this article;
17. "Contributions" means payments remitted to the System pursuant to Section 49-122 or subsection A of Section 49-138 of this title. Contributions shall not include payments made to repurchase credited service pursuant to Section 49-117.1 of this title, payments made to transfer credited service from another retirement system pursuant to subsection A of Section 49-117.2 or Section 49-117.3 of this title, or payments made to purchase prior military service credit pursuant to subsection E of Section 49-138 of this title;
18. "Accumulated contributions" means the sum of all contributions made by a member to the System and includes both contributions deducted from the compensation of a member and contributions of a member picked up and paid by the participating municipality of the member. Accumulated contributions shall not include any interest on the contributions of the member, interest on any amount contributed by the municipality or state and any amount contributed by the municipality or state; and
19. "Limitation year" means the year used in applying the limitations of Section 415 of the Internal Revenue Code of 1986, which year shall be the calendar year.

*Laws 1980, SB 265, c. 352, § 1, eff. January 1, 1981; Amended by Laws 1982, HB 1581, c. 320, § 1, emerg. eff. July 1, 1982; Amended by Laws 1985, HB 1433, c. 222, § 1, emerg. eff. July 8, 1985; Amended by Laws 1987, HB 1473, c. 236, § 142, emerg. eff. July 20, 1987; Amended by Laws 1988, HB 1588, c. 267, § 1, eff. July 1, 1988; Amended by Laws 1990, HB 1876, c. 143, § 1, emerg. eff. May 1, 1990; Amended by Laws 1991, SB 524, c. 323, § 1, emerg. eff. June 12, 1991; Amended by Laws 1992, SB 980, c. 390, § 1, emerg. eff. June 9, 1992; Amended by Laws 1993, HB 1035, c. 126, § 1, emerg. eff. May 3, 1993; Amended by Laws 1994, c. 84, § 1, emerg. eff. July 1, 1994; Amended by Laws 1994, HB 2095, c. 300, § 1, emerg. eff. July 1, 1994; Amended by Laws 1996, HB 2971, c. 208, § 1, emerg. eff. May 21, 1996; Amended by Laws 1998, HB 2464, c. 299, § 1, emerg. eff. May 28, 1998 ; Amended by Laws 1999, HB 1045, c. 193, § 1, emerg. eff. July 1, 1999 ; Amended by Laws 2000, SB 1480, c. 327, § 1, emerg. eff. July 1, 2000 ; Amended by Laws 2002, HB 2309, c. 398, § 1, emerg. eff. July 1, 2002 ; Amended by Laws 2003, SB 639, c. 128, § 1, emerg. eff. July 1, 2003 ; Amended by Laws 2010, SB 2130, c. 438, § 1, emerg. eff. June 9, 2010 ; Amended by Laws 2011, SB 788, c. 279, § 1, emerg. eff. May 19, 2011 ; Amended by Laws 2012, SB 1588, c. 364, § 1 ; Amended by Laws 2013, HB 2078, c. 165, § 1, eff. November 1, 2013; Amended by Laws 2013, SB 1101, c. 388, § 2, eff. November 1, 2013 ; Amended by Laws 2022, HB 2487, c. 232, § 2, eff. November 1, 2022 ; Amended by Laws 2025, HB 1091, c. 142, § 1, emerg. eff. May 13, 2025 .*

#### **§11-49-100.2. Firefighters Pension and Retirement System - Creation - Powers and duties.**

There is created the Oklahoma Firefighters Pension and Retirement System which shall be a body corporate and an instrumentality of this state. The System shall be vested with the powers and duties specified in this article and such other powers as may be necessary to enable it and its officers and employees to carry out fully and effectively the purposes and intent of this article. All assets of the System shall be held in trust for the exclusive purpose of providing benefits for the members and beneficiaries of the System or defraying reasonable expenses of administering the System, and shall not be encumbered for or diverted to any other purpose or purposes. This System shall be the responsibility of the state and not that of the participating municipalities. The System is a qualified governmental retirement plan under Sections 401(a) and 414(d) of the Internal Revenue Code of 1986, as amended (26 U.S.C.A. §§ 401, 414) and Section 3(32) of the Employee Retirement Income Security Act of 1974 (29 U.S.C.A. §1002(32)). The Board shall administer the System in order to comply with the applicable provisions of the Internal Revenue Code of 1986, as amended.

*Added by Laws 1980, c. 352, § 2, eff. Jan. 1, 1981. Amended by Laws 2000, c. 327, § 2, eff. July 1, 2000; Laws 2002, c. 398, § 2, eff. July 1, 2002.*

#### **§11-49-100.3. Firefighters Pension and Retirement Board.**

- A. There shall be an Oklahoma Firefighters Pension and Retirement Board which shall be composed of thirteen (13) members as follows:
  1. Five members shall be the Board of Trustees of the Oklahoma Firefighters Association;

2. One member shall be the President of the Professional Fire Fighters of Oklahoma or his designee. The designee shall be a member of the Professional Fire Fighters of Oklahoma;
3. One member shall be the President of the Oklahoma State Retired Fire Fighters Association or his designee. The designee shall be a member of the Oklahoma State Retired Fire Fighters Association;
4. One member shall be appointed by the Speaker of the House of Representatives;
5. One member shall be appointed by the President Pro Tempore of the Senate;
6. Two members shall be appointed by the President of the Oklahoma Municipal League;
7. One member shall be the State Insurance Commissioner or his designee; and
8. One member shall be the Director of the Office of Management and Enterprise Services or his designee.

B.

1. The terms of office of the members appointed to the State Board by the President of the Oklahoma Municipal League who are members of the State Board on the operative date of this act shall expire on July 1, 1989. The members appointed to fill the positions that expire on July 1, 1989, shall serve initial terms of office as follows:
  - a. the term of office of one of the members appointed by the President of the Oklahoma Municipal League shall expire on July 1, 1990; and
  - b. the term of office of one of the members appointed by the President of the Oklahoma Municipal League shall expire on July 1, 1992.

Thereafter, the terms of office of the members of the State Board appointed by the President of the Oklahoma Municipal League shall be four (4) years.

2. The term of office of the member appointed to the State Board by the Speaker of the House of Representatives and the term of office of the member appointed to the State Board by the President Pro Tempore of the Senate who are members of the State Board on the operative date of this act shall expire on January 3, 1989. The members thereafter appointed shall serve terms of office of four (4) years.
3. Vacancies shall be filled for the unexpired term of office in the same manner as the original appointment was made.



C. Those members appointed to the State Board by the President of the Oklahoma Municipal League, the Speaker of the House of Representatives and the President Pro Tempore of the Senate or who are designees of an ex officio member of the State Board shall:

1. Have demonstrated professional experience in investment or funds management, public funds management, public or private pension fund management or retirement system management; or
2. Have demonstrated experience in the banking profession and have demonstrated professional experience in investment or funds management; or
3. Be licensed to practice law in this state and have demonstrated professional experience in commercial matters; or
4. Be licensed by the Oklahoma Accountancy Board to practice in this state as a public accountant or a certified public accountant.

The appointing authorities, in making appointments that conform to the requirements of this subsection, shall give due consideration to balancing the appointments among the criteria specified in paragraphs 1 through 4 of this subsection.

D. No member of the State Board shall be a lobbyist registered in this state as provided by law.

E. Notwithstanding any of the provisions of this section to the contrary, any person serving as an appointed member of the State Board on the operative date of this act shall be eligible for reappointment when the term of office of the member expires.

F. The State Board shall elect one of its members as Chairman at its annual meeting. The Chairman shall preside over meetings of the State Board and perform such other duties as may be required by the State Board. The State Board shall also elect another member to serve as Vice Chairman, and the Vice Chairman shall perform duties of Chairman in the absence of the latter or upon the Chairman's inability or refusal to act.

G. Prior to February 6, 1995, the State Board shall be prevented from making any payment or granting any benefit, with the exception of disability benefits for which provisions are otherwise made in Section 49-100.1 et seq. of this title, the actuarial liability for which has not been included in such Board's annual actuarial report prior to May 1, 1994.

H. The State Board shall adopt a cost of living adjustment actuarial assumption in its annual actuarial valuation report.

*Added by Laws 1980, c. 352, § 3, eff. Jan. 1, 1981. Amended by Laws 1988, c. 321, § 1, operative July 1, 1988; Laws 1994, c. 383, § 1, eff. July 1, 1994; Laws 2004, c. 536, § 1, eff. July 1, 2004; Laws 2012, c. 304, § 46.*

#### **§11-49-100.4. Meetings - Special meetings - Notice - Quorum - Per diem - Expenses.**

- A. The State Board shall hold regular meetings in Oklahoma City at least once each quarter, the dates, time, and place to be fixed by the State Board. The State Board shall hold a regular meeting in July of each year which meeting shall be the annual meeting at which it shall elect its Chairman. Special meetings may be called upon written call of the Chairman or by agreement of any eight (8) members of the State Board. Notice of a special meeting shall be delivered to all State Board members in person or by registered or certified United States mail not less than seven (7) days prior to the date fixed for the meeting; provided, however, that notice of such meeting may be waived by any member either before or after such meeting and attendance at such meeting shall constitute a waiver of notice of such meeting, unless a member participates therein solely to object to the transaction of any business because the meeting has not been legally called or convened.
- B. Seven (7) State Board members shall constitute a quorum for the transaction of business, but any official action of the State Board shall be based upon a favorable vote by at least seven (7) State Board members at a regular or special meeting of the State Board.
- C. Members shall receive per diem at the rate of Twenty-five Dollars (\$25.00) per day for each day in session and shall be reimbursed for necessary expenditures including mileage to and from meetings in accordance with the State Travel Reimbursement Act, which shall be paid as an operating expense from the appropriate operating fund of the System.

*Amended by Laws 1988, c. 321, § 2, operative July 1, 1988.*

#### **§11-49-100.5. Office facilities - Records - Inspection - Financial statement - Audits.**

- A. The principal office of the System shall be in Oklahoma City, Oklahoma. Offices shall be assigned to the System by the Office of Management and Enterprise Services. Upon the failure or inability of the Office of Management and Enterprise Services to provide adequate facilities, the State Board is hereby authorized to contract for necessary office space in suitable quarters.
- B. The State Board shall keep a record of all of its proceedings, which shall be open for inspection at all reasonable hours. A report including such information as the operation of the System for the past fiscal year, including income, disbursements, and the financial condition of the System at the end of each fiscal year and showing the valuation of its assets, investments, and liabilities, shall be delivered to the Governor after the end of each fiscal year but prior to October 1 of the next fiscal year and made available to the firefighters and participating municipalities.
- C. The State Auditor and Inspector shall make an annual audit of the accounts of the System. The audit shall be filed as soon after the close of the fiscal year as practicable, in

accordance with the requirements for financial statement audits in Section 212A of Title 74 of the Oklahoma Statutes.

*Added by Laws 1980, c. 352, § 5, eff. Jan. 1, 1981. Amended by Laws 1983, c. 304, § 6, eff. July 1, 1983; Laws 1985, c. 222, § 2, emerg. eff. July 8, 1985; Laws 1996, c. 290, § 2, eff. July 1, 1996; Laws 2012, c. 304, § 47.*

**§11-49-100.6. Executive Director - Employees - Acceptance of gifts and gratuities - Actuary - Legal services.**

- A. The State Board shall appoint an Executive Director. Subject to the policy direction of the State Board, the Executive Director shall be the managing and administrative officer of the System and as such shall have charge of the office, records, and supervision and direction of the employees of the System.
- B. The Executive Director shall recommend to the State Board the administrative organization, the number and qualifications of employees necessary to carry out the intent of this article, and the policy direction of the State Board. Upon approval of the organizational plan by the State Board, the Executive Director may employ such persons as are deemed necessary to administer this article.
- C. The members of the State Board, the Executive Director and the employees of the System shall not accept gifts or gratuities from an individual organization with a value in excess of the amount per year permitted by the Ethics Commission for all state officials and employees pursuant to Rule 257:20-1-9(b) of the Ethics Commission Rules. The provisions of this section shall not be construed to prevent the members of the State Board, the Executive Director or the employees of the System from attending educational seminars, conferences, meetings or similar functions which are paid for, directly or indirectly, by more than one organization.
- D. The State Board may select and retain a qualified actuary who shall serve at its pleasure as its technical advisor or consultant on matters regarding the operation of the System. The actuary may at the direction of the State Board:
  - 1. Make an annual valuation of the liabilities and reserves of the System, and a determination of the contributions required by the System to discharge its liabilities and administrative costs under this article, and recommend to the State Board rates of employer contributions required to establish and maintain the System on an adequate reserve basis;
  - 2. As soon after the effective date of this act or as deemed necessary by the State Board, make a general investigation of the actuarial experience under the System, including mortality, retirement, employment turnover, and interest, and recommend actuarial tables for use in valuations and in calculating actuarial equivalent values based on such investigation; and

3. Perform such other duties as may be assigned by the State Board.

- E. The State Board shall retain an attorney licensed to practice law in this state. The attorney shall serve at the pleasure of the State Board for such compensation as set by the State Board. The Attorney General of the state shall furnish such legal services as may be required by the State Board.

*Added by Laws 1980, c. 352, § 6, eff. Jan. 1, 1981. Amended by Laws 1988, c. 321, § 3, operative July 1, 1988; Laws 1994, c. 383, § 2, eff. July 1, 1994; Laws 2000, c. 327, § 3, eff. July 1, 2000.*

**§11-49-100.7. Administration of System - Rules and regulations - Accounts and records - Open meetings - Actuarial tables - Decisions of Board - Actions - Electronic media use.**

- A. The State Board shall be responsible for the policies and rules for the general administration of the System, subject to the provisions of this article.
- B. The State Board shall establish rules and regulations for the administration of the System and for the transaction of its business consistent with law, which rules and regulations shall be filed with the Secretary of State.
- C. The State Board shall be responsible for the installation or provision of a complete and adequate system of accounts and records.
- D. All meetings of the State Board shall be open to the public. The State Board shall keep a record of its proceedings.
- E. The State Board may adopt all necessary actuarial tables to be used in the operation of the System as recommended by the actuary and may compile such additional data as may be necessary for required actuarial valuation calculations.
- F. All decisions of the State Board as to questions of fact shall be final and conclusive on all persons except for the right of review as provided by law and except for fraud or such gross mistake of fact as to have effect equivalent to fraud.
- G. The State Board shall take all necessary action upon applications for pensions, disability benefits, refund of accumulated contributions and shall take action on all other matters deemed necessary by the State Board, including bringing actions for declaratory relief in the district courts in the state to enforce the provisions of applicable state law.
- H. On or after July 1, 2011, the State Board may permit, effective for applicable notices, elections and consents provided or made for a member, beneficiary, alternate payee or individual entitled to benefits under the System, the use of electronic media to provide such applicable notices and make such elections and consents as described in Section 1.401(a)-21 of the Income Tax Regulations.

- I. The State Board shall develop such procedures and may require such information from the distributing plan as it deems necessary to reasonably conclude that a potential rollover contribution is a valid rollover contribution under Section 1.401(a)(31)-1, Q&A-14(b)(2), of the Income Tax Regulations.

*Added by Laws 1980, c. 352, § 7, eff. Jan. 1, 1981. Amended by Laws 1985, c. 222, § 3, emerg. eff. July 8, 1985; Laws 1988, c. 321, § 4, operative July 1, 1988; Laws 2006, 2nd Ex. Sess., c. 46, § 11, eff. July 1, 2006; Laws 2012, c. 364, § 2; Laws 2015, c. 367, § 1, emerg. eff. June 4, 2015.*

#### **§11-49-100.8. Certified estimate of rate of contribution required, accumulated contributions and other assets of System.**

The State Board shall certify to the Director of the Office of Management and Enterprise Services, the Speaker of the House of Representatives, and the President Pro Tempore of the Senate, on or before July 15 of each year, an actuarially determined estimate of the rate of contribution which will be required, together with all accumulated contributions and other assets of the System to pay by level-dollar payments all liabilities which shall exist or accrue pursuant to the provisions of the System, including amortization of the unfunded accrued liability over a period of not to exceed thirty (30) years beginning July 1, 2014.

*Added by Laws 1982, c. 320, § 6, operative July 1, 1982. Amended by Laws 1983, c. 143, § 5, emerg. eff. May 26, 1983; Laws 1988, c. 267, § 2, operative July 1, 1988; Laws 2003, c. 334, § 1, emerg. eff. May 29, 2003; Laws 2012, c. 304, § 48; Laws 2014, c. 281, § 2, emerg. eff. May 12, 2014.*

#### **§11-49-100.9. Duties of Board.**

- A. The Oklahoma Firefighters Pension and Retirement Board shall discharge their duties with respect to the System solely in the interest of the participants and beneficiaries and:
  1. For the exclusive purpose of:
    - a. providing benefits to participants and their beneficiaries, and
    - b. defraying reasonable expenses of administering the System;
  2. With the care, skill, prudence, and diligence under the circumstances then prevailing that a prudent person acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of a like character and with like aims;
  3. By diversifying the investments of the System so as to minimize the risk of large losses, unless under the circumstances it is clearly prudent not to do so; and
  4. In accordance with the laws, documents and instruments governing the System.

- B. The State Board may procure insurance indemnifying the members of the State Board from personal loss or accountability from liability resulting from a member's action or inaction as a member of the State Board.
- C. The State Board may establish an investment committee. The investment committee shall be composed of not more than five (5) members of the State Board appointed by the chairman of the State Board. The committee shall make recommendations to the full State Board on all matters related to the choice of custodians and managers of the assets of the System, on the establishment of investment and fund management guidelines, and in planning future investment policy. The committee shall have no authority to act on behalf of the State Board in any circumstances whatsoever. No recommendation of the committee shall have effect as an action of the State Board nor take effect without the approval of the State Board as provided by law.
- D. The Board shall retain qualified investment managers to provide for the investment of the monies of the System. The investment managers shall be chosen by a solicitation of proposals on a competitive bid basis pursuant to standards set by the State Board. Subject to the overall investment guidelines set by the State Board, the investment managers shall have full discretion in the management of those monies of the System allocated to the investment managers. The State Board shall manage those monies not specifically allocated to the investment managers. The monies of the System allocated to the investment managers shall be actively managed by the investment managers, which may include selling investments and realizing losses if such action is considered advantageous to longer term return maximization. Because of the total return objective, no distinction shall be made for management and performance evaluation purposes between realized and unrealized capital gains and losses.
- E. Funds and revenues for investment by the investment managers or the State Board shall be placed with a custodian selected by the State Board. The custodian shall be a bank or trust company offering pension fund master trustee and master custodial services and any related custodial agreement or trust agreement is incorporated herein by reference. The custodian shall be chosen by a solicitation of proposals on a competitive bid basis pursuant to standards set by the State Board. In compliance with the investment policy guidelines of the State Board, the custodian bank or trust company shall be contractually responsible for ensuring that all monies of the System are invested in income-producing investment vehicles at all times. If a custodian bank or trust company has not received direction from the investment managers of the System as to the investment of the monies of the System in specific investment vehicles, the custodian bank or trust company shall be contractually responsible to the State Board for investing the monies in appropriately collateralized short-term interest-bearing investment vehicles. Any assets of the System may be invested in a collective investment fund or group trust that satisfies the requirements of Revenue Ruling 81-100, as further amended by Revenue Ruling 2004-67, Revenue Ruling 2008-40, and Revenue Ruling 2011-1, and as subsequently amended by future guidance. Each such collective investment fund or group trust is adopted, with respect to any monies invested therein, as part of the System, its trust, and custodial account and each such declaration of trust or trust agreement and related adoption,

participation, investment management, subtrust or other agreements, as amended from time to time, with respect to any monies invested therein, are incorporated by reference into the System, its trust agreement(s) or custodial agreement(s), upon approval by the State Board.

- F. By November 1, 1988, and prior to August 1 of each year thereafter, the State Board shall develop a written investment plan for the System.
- G. The State Board shall compile a quarterly financial report of all the funds of the System on a fiscal year basis. The report shall be compiled pursuant to uniform reporting standards prescribed by the Oklahoma State Pension Commission for all state retirement systems. The report shall include several relevant measures of investment value, including acquisition cost and current fair market value with appropriate summaries of total holdings and returns. The report shall contain combined and individual rate of returns of the investment managers by category of investment, over periods of time. The State Board shall include in the quarterly reports all commissions, fees or payments for investment services performed on behalf of the State Board. The report shall be distributed to the Governor, the Oklahoma State Pension Commission, the Legislative Service Bureau, the Speaker of the House of Representatives and the President Pro Tempore of the Senate.
- H. After July 1 and before December 1 of each year, the State Board shall publish widely an annual report presented in simple and easily understood language pursuant to uniform reporting standards prescribed by the Oklahoma State Pension Commission for all state retirement systems. The report shall be submitted to the Governor, the Speaker of the House of Representatives, the President Pro Tempore of the Senate, the Oklahoma State Pension Commission and the members of the System. The annual report shall cover the operation of the System during the past fiscal year, including income, disbursements, and the financial condition of the System at the end of the fiscal year. The annual report shall also contain the information issued in the quarterly reports required pursuant to subsection G of this section as well as a summary of the results of the most recent actuarial valuation to include total assets, total liabilities, unfunded liability or over funded status, contributions and any other information deemed relevant by the State Board. The annual report shall be written in such a manner as to permit a readily understandable means for analyzing the financial condition and performance of the System for the fiscal year.
- I. Effective July 1, 2000, the State Board is hereby authorized to do all acts and things necessary and proper to carry out the purpose of the System and to make the least costly amendments and changes, if any, as may be necessary to qualify the System under the applicable sections of the Internal Revenue Code of 1986, as amended.

*Added by Laws 1988, c. 321, § 5, operative July 1, 1988. Amended by Laws 1992, c. 354, § 1; Laws 1995, c. 81, § 1, eff. July 1, 1995; Laws 2000, c. 327, § 4, eff. July 1, 2000; Laws 2002, c. 391, § 3, eff. July 1, 2002; Laws 2006, 2nd Ex.Sess., c. 46, § 12, eff. July 1, 2006; Laws 2011, c. 379, § 2, eff. Sept. 1, 2011; Laws 2012, c. 364, § 3.*

#### **§11-49-100.10. Duties of fiduciaries.**

- A. A fiduciary with respect to the Oklahoma Firefighters Pension and Retirement System shall not cause the System to engage in a transaction if the fiduciary knows or should know that such transaction constitutes a direct or indirect:
  - 1. sale or exchange, or leasing of any property from the System to a party in interest for less than adequate consideration or from a party in interest to the System for more than adequate consideration;
  - 2. lending of money or other extension of credit from the System to a party in interest without the receipt of adequate security and a reasonable rate of interest, or from a party in interest to the System with provision of excessive security or an unreasonably high rate of interest;
  - 3. furnishing of goods, services or facilities from the System to a party in interest for less than adequate consideration, or from a party in interest to the System for more than adequate consideration; or
  - 4. transfer to, or use by or for the benefit of, a party in interest of any assets of the System for less than adequate consideration.
- B. A fiduciary with respect to the Oklahoma Firefighters Pension and Retirement System shall not:
  - 1. deal with the assets of the System in the fiduciary's own interest or for the fiduciary's own account;
  - 2. in the fiduciary's individual or any other capacity act in any transaction involving the System on behalf of a party whose interests are adverse to the interests of the System or the interests of its participants or beneficiaries; or
  - 3. receive any consideration for the fiduciary's own personal account from any party dealing with the System in connection with a transaction involving the assets of the System.
- C. A fiduciary with respect to the Oklahoma Firefighters Pension and Retirement System may:
  - 1. invest all or part of the assets of the System in deposits which bear a reasonable interest rate in a bank or similar financial institution supervised by the United States or a state, if such bank or other institution is a fiduciary of such plan; or



2. provide any ancillary service by a bank or similar financial institution supervised by the United States or a state, if such bank or other institution is a fiduciary of such plan.
- D. A person or a financial institution is a fiduciary with respect to the Oklahoma Firefighters Pension and Retirement System to the extent that the person or the financial institution:
1. exercises any discretionary authority or discretionary control respecting management of the Oklahoma Firefighters Pension and Retirement System or exercises any authority or control respecting management or disposition of the assets of the System;
  2. renders investment advice for a fee or other compensation, direct or indirect, with respect to any monies or other property of the System, or has any authority or responsibility to do so; or
  3. has any discretionary authority or discretionary responsibility in the administration of the System.

*Added by Laws 1988, c. 321, § 6, operative July 1, 1988. De*

#### **§11-49-100.11. Deposits of contributions and dedicated revenues - Warrants and vouchers.**

- A. All employee and employer contributions and dedicated revenues shall be deposited in the Oklahoma Firefighters Pension and Retirement Fund in the State Treasury. The State Board shall have the responsibility for the management of the Oklahoma Firefighters Pension and Retirement Fund, and may transfer monies used for investment purposes by the Oklahoma Firefighters Pension and Retirement System from the Oklahoma Firefighters Pension and Retirement Fund in the State Treasury to the custodian bank or trust company of the System.
- B. All benefits payable pursuant to the provisions of the Oklahoma Firefighters Pension and Retirement System, refunds of contribution and overpayments, and all administrative expenses in connection with the System shall be paid from the Oklahoma Firefighters Pension and Retirement Fund upon warrants or vouchers signed by two persons designated by the State Board. The State Board may transfer monies from the custodian bank or trust company of the System to the Oklahoma Firefighters Pension and Retirement Fund in the State Treasury for the purposes specified in this subsection.

*Added by Laws 1988, c. 321, § 7, operative July 1, 1988.*

#### **§11-49-101. Right to pension - Amount.**

- A. All retired volunteer firefighters who qualify for retirement shall be entitled to a monthly pension. The monthly pension of a volunteer firefighter shall be in the amount retired volunteer firefighters are receiving at the time the volunteer firefighter begins to receive a pension for each year of credited service not to exceed thirty (30) years. In determining

the number of years of credited service, a fractional year of six (6) months or more shall be counted as one (1) full year and a fractional year of less than six (6) months shall not be counted in such determination. Retired volunteer firefighters of a municipality shall receive a pension of not less than that which retired volunteer firefighters of such municipality were receiving on June 30, 1985.

- B. A volunteer firefighter who terminates service after completing ten (10) years of credited service, but less than twenty (20) years of credited service, shall be entitled to receive a vested benefit commencing on the date the firefighter reaches fifty (50) years of age or the date the firefighter would have had twenty (20) years of credited service had the firefighter's service continued uninterrupted, whichever is later. The monthly amount of such retirement benefit shall be the amount being paid to volunteer firefighters at the time the member vests multiplied by the number of years of credited service. Credited service must be established at the time of the volunteer firefighter's termination. If a volunteer firefighter who terminated employment and elected, or was eligible to elect, a vested benefit dies prior to being eligible to receive benefits, the volunteer firefighter's beneficiary, as defined in paragraph 16 of Section 49-100.1 of this title, shall be entitled to the volunteer firefighter's normal monthly retirement benefit on the date the deceased volunteer firefighter would have been eligible to receive the benefit.

*Added by Laws 1977, c. 256, § 49-101, eff. July 1, 1978. Amended by Laws 1980, c. 352, § 8, eff. Jan. 1, 1981; Laws 1981, c. 224, § 1, emerg. eff. June 22, 1981; Laws 1983, c. 143, § 4, emerg. eff. May 26, 1983; Laws 1985, c. 222, § 4, emerg. eff. July 8, 1985; Laws 1986, c. 187, § 1, operative July 1, 1986; Laws 1987, c. 236, § 143, emerg. eff. July 20, 1987; Laws 1993, c. 126, § 2, emerg. eff. May 3, 1993; Laws 2013, c. 388, § 3, eff. Nov. 1, 2013; Laws 2022, c. 232, § 3, eff. Nov. 1, 2022.*

#### **§11-49-101.1. Purchase of credited service.**

An eligible employer joining the Oklahoma Firefighters Pension and Retirement System on or after July 1, 2000, may purchase up to five (5) years of credited service for each volunteer member of a volunteer fire department at the annual contribution rate in effect as of the date of the purchase, provided verifiable evidence of active firefighter service for the purchased years for each individual is provided to the System. Even though the participating municipality is exempt from contributions, contributions must be paid for a volunteer firefighter to receive purchased credited service. Payment for purchased credited service must be received by the System within six (6) months of the date the eligible employer becomes a participating municipality, and may be paid by the individual member. Six (6) months from the date the eligible employer becomes a participating municipality, any eligible prior credited service not purchased shall expire and not be available for determining benefits. Eligibility to receive purchased credited service shall be limited to those members of the new volunteer fire department enrolled at the time the eligible employer applies for affiliation with the System pursuant to Section 49-105.2 of Title 11 of the Oklahoma Statutes.

*Added by Laws 2000, c. 327, § 5, eff. July 1, 2000.*

### **§11-49-101.2. Certain volunteers to be considered paid firefighters - Physical and agility requirements - Fire chief qualifications.**

Any member serving as an active volunteer firefighter who receives annual compensation from the fire department the firefighter is enrolled in as a member of the System for services related to firefighting, other than reimbursement of expenses in excess of five and one-half (5 1/2) times the annual pension benefit paid by the System to a retired volunteer firefighter with twenty (20) years credited service, shall be considered a paid firefighter and must meet the physical and agility requirements pursuant to Section 49-116 of this title to continue as an active member of the System. Credited service earned as a paid firefighter pursuant to this section shall not be considered actual experience as a paid firefighter for purposes of meeting the qualifications of a paid fire chief as provided in Section 29-102 of this title. No fire department of a participating municipality shall employ a volunteer firefighter from another fire department to perform services relating to firefighting for any compensation of any kind.

*Added by Laws 2000, c. 327, § 6, eff. July 1, 2000. Amended by Laws 2003, c. 460, § 7, eff. July 1, 2003; Laws 2004, c. 546, § 1, eff. July 1, 2004; Laws 2012, c. 364, § 4; Laws 2022, c. 232, § 4, eff. Nov. 1, 2022.*

### **§11-49-102. Consolidation or annexation – Pension rights.**

Whenever two or more adjacent municipalities participating in the System shall be made one, either by consolidation or annexation, those funds and those persons receiving benefits under the System shall be transferred to the new or surviving participating municipality and those persons receiving said benefits shall continue to retain all the rights and privileges granted therein; provided further that those active volunteer firefighters of participating municipalities shall be transferred and continued as volunteer firefighters and retain all the rights and privileges granted in this article.

*Laws 1977, c. 256, § 49-102, eff. July 1, 1978; Laws 1980, c. 352, § 9, eff. Jan. 1, 1981.*

### **§11-49-103. Local firefighter pension and retirement boards.**

- A. The mayor, the clerk and the treasurer of every incorporated municipality are, in addition to the duties now required of them, hereby created and constituted, together with three members from the fire department of such municipality, a local firefighters pension and retirement board of each such municipality, which board shall be known as the Local Firefighters Pension and Retirement Board. The fire department of each such municipality shall elect, by ballot, three members of such fire department, one of whom shall serve for the term of one (1) year, and one for the term of two (2) years, and one for the term of three (3) years, and thereafter such fire department shall, every year, elect by ballot one of its members to serve for the term of three (3) years upon the local board; provided, the provisions of this article shall not apply to any municipality where no regularly organized fire department is maintained, nor to any municipality where the fire department has firefighting apparatus of less than One Thousand Dollars (\$1,000.00) value.

- B. Local firefighter pension and retirement boards of participating employers of the System shall be terminated on December 31, 2016, and all powers, duties and functions shall be assumed by the Executive Director unless a majority of the active firefighters of an affected fire department elect to continue their local firefighter pension and retirement board before the termination date prescribed by this subsection, provided that an election shall be held within twenty (20) days of the date a petition is presented to the fire chief of a fire department signed by at least ten percent (10%) of the active firefighters on the rolls as of the petition date requesting an election to continue the local firefighter pension and retirement board.

*Added by Laws 1977, c. 256, § 49-103, eff. July 1, 1980. Amended by Laws 1980, c. 352, § 10, eff. Jan. 1, 1981; Laws 2000, c. 327, § 7, eff. July 1, 2000; Laws 2016, c. 36, § 1, eff. July 1, 2016.*

#### **§11-49-104. Organization of board - Officers - Rules and other offices.**

The mayor shall be an ex officio member and chairman of the local board, the municipal clerk shall be ex officio secretary, and the municipal treasurer shall be ex officio treasurer of the local board. The mayor shall have a casting vote with the members only when necessary to avoid a tie vote among them. The members shall elect a vice chairman from among them and promulgate such other rules and offices as may be necessary to insure the orderly conduct of business.

*Laws 1977, c. 256, § 49-104, eff. July 1, 1978; Laws 1980, c. 352, § 11, eff. Jan. 1, 1981.*

#### **§11-49-105. Meetings of local board - Record of proceedings - Quorum.**

The local board shall hold meetings upon the call of its chairman at such times as the chairman deems necessary. The local board shall keep a record of its proceedings, which record shall be public record. A majority of all the regular voting members of the local board shall constitute a quorum and have power to transact business.

*Laws 1977, c. 256, § 49-105, eff. July 1, 1980; Laws 1980, c. 252, § 12, eff. Jan. 1, 1981. 8*

##### **§11-49-105.1. Responsibility of local board to review certain applications.**

It shall be the responsibility of the local board to review applications for retirement benefits and disability benefits. Each local board shall recommend approval, disapproval or modification of each application and the secretary shall forward such recommendations to the State Board within ten (10) days following the local board's decision. Consideration by the local board shall be pursuant to this article and the rules and regulations of the State Board. The State Board shall furnish all required forms.

*Amended by Laws 1985, c. 222, § 5, emerg. eff. July 8, 1985.*

### **§11-49-105.2. Joining system - Application for affiliation - Consolidation of systems.**

- A. An eligible employer may join the System on the first day of any month. Application for affiliation shall be in the form of a resolution approved by the governing body of the eligible employer or by any other body or officer authorized by law or recognized by the State Board to approve such resolution or action. Upon the filing of a certified copy of such resolution with the State Board, such election shall be irrevocable and the eligible employer shall become a participating municipality on the first day of the month immediately following the filing of such election with the State Board.
- B. Any municipality that has a municipal firefighters pension and retirement system prior to January 1, 1981, shall consolidate its system with the state System and become a participating municipality on the first entry date as provided in this article.

*Amended by Laws 1987, c. 236, § 144, emerg. eff. July 20, 1987.*

### **§11-49-105.3. Municipalities contracting with private entities to provide fire protection.**

Any participating municipality that contracts with private organizations, corporations or companies to provide fire protection in this state shall meet the requirements of the Oklahoma Firefighters Pension and Retirement System and the fire fighters of the participating municipality shall be members of the system.

*Added by Laws 1988, c. 267, § 3, operative July 1, 1988.*

### **§11-49-106. Retirement benefits - Waiver of benefits - Direct payment to insurer.**

- A. Any firefighter who reaches the firefighter's normal retirement date shall be entitled, upon written request, to retire from such service and be paid from the Oklahoma Firefighters Pension and Retirement System a monthly pension equal to the member's accrued retirement benefit; provided, that the pension shall cease during any period of time the member may thereafter serve for compensation in any municipal fire department in the state. If such a member is reemployed by a participating municipality in a position which is not covered by the System, retirement shall also include receipt by such member of in-service distributions from the System.
- B. With respect to distributions under the System made for calendar years beginning on or after January 1, 2005, the System shall apply the minimum distribution incidental benefit requirements, incidental benefit requirements, and minimum distribution requirements of Section 401(a)(9) of the Internal Revenue Code of 1986, as amended, in accordance with the final regulations under Section 401(a)(9) of the Internal Revenue Code of 1986, as amended, including Treasury Regulations Sections 1.401(a)(9)-1 through 1.401(a)(9)-9; provided, however, that for distributions required to be made after December 31, 2019, for individuals who attain seventy and one-half (70 1/2) years of age after December 31, 2019, but before January 1, 2023, such distributions shall take into account that age 70

1/2 was stricken and age 72 was inserted in Section 401(a)(9)(B)(iv)(I), Section 401(a)(9)(C)(i)(I) and Section 401(a)(9)(C)(ii)(I) of the Internal Revenue Code of 1986, as amended, and, provided further, that for individuals who attain seventy-two (72) years of age after December 31, 2022, such distributions shall take into account that "age 72" was stricken and "the applicable age", as defined in Section 401(a)(9)(C)(v) of the Internal Revenue Code of 1986, as amended, was inserted in Section 401(a)(9)(B)(iv)(I) of the Internal Revenue Code of 1986, as amended (applicable to calendar year 2023), Section 401(a)(9)(C)(i)(I) and Section 401(a)(9)(C)(ii)(I) of the Internal Revenue Code of 1986, as amended, and that the further revision of Section 401(a)(9)(B)(iv) of the Internal Revenue Code of 1986, as amended, effective for calendar years after 2023 with respect to certain distributions shall be taken into account, in all cases notwithstanding any provision of the System to the contrary. With respect to distributions under the System made for calendar years beginning on or after January 1, 2001, through December 31, 2004, the System shall apply the minimum distribution requirements and incidental benefit requirements of Section 401(a)(9) of the Internal Revenue Code of 1986, as amended, in accordance with the regulations under Section 401(a)(9) of the Internal Revenue Code of 1986, as amended, which were proposed in January 2001, notwithstanding any provision of the System to the contrary. Effective July 1, 1989, notwithstanding any other provision contained herein to the contrary, in no event shall commencement of distribution of the accrued retirement benefit of a member be delayed beyond April 1 of the calendar year following the later of:

1. The calendar year in which the member reaches seventy and one-half (70 1/2) years of age for a member who attains age seventy and one-half (70 1/2) before January 1, 2020, or effective for distributions required to be made after December 31, 2019, but before January 1, 2023, the calendar year in which the member reaches seventy-two (72) years of age for an individual who attains age seventy and one-half (70 1/2) after December 31, 2019, or effective for distributions required to be made after December 31, 2022, the calendar year in which the member reaches seventy-three (73) years of age for an individual who attains age seventy-two (72) after December 31, 2022, or "the applicable age", as defined in Section 401(a)(9)(C)(v) of the Internal Revenue Code of 1986, as amended, if later; or
2. The actual retirement date of the member.

Effective September 8, 2009, notwithstanding anything to the contrary of the System, the System, which is a governmental plan (within the meaning of Section 414(d) of the Internal Revenue Code of 1986, as amended) is treated as having complied with Section 401(a)(9) of the Internal Revenue Code of 1986, as amended, for all years to which Section 401(a)(9) of the Internal Revenue Code of 1986, as amended, applies to the System if the System complies with a reasonable and good-faith interpretation of Section 401(a)(9) of the Internal Revenue Code of 1986, as amended.

- C. Any member or beneficiary eligible to receive a monthly benefit from the System may make an election to waive all or a portion of monthly benefits.

- D. If the requirements of Section 49-106.5 of this title are satisfied, a member who, by reason of attainment of normal retirement date or age, is separated from service as a public safety officer with the member's participating municipality, may elect to have payment made directly to the provider for qualified health insurance premiums by deduction from his or her monthly pension payment, after December 31, 2006, in accordance with Section 402(l) of the Internal Revenue Code of 1986, as amended. For distributions made after December 29, 2022, the election provided for under Section 402(l) of the Internal Revenue Code of 1986, as amended, may be made whether payment of the premiums is made directly to the provider of the accident or health plan or qualified long-term care insurance contract by deduction from a distribution from the System or is made to the member.

*Added by Laws 1977, c. 256, § 49-106, eff. July 1, 1978. Amended by Laws 1980, c. 352, § 15, eff. Jan. 1, 1981; Laws 1981, c. 99, § 1, emerg. eff. April 22, 1981; Laws 1989, c. 249, § 41, eff. Jan. 1, 1989; Laws 1999, c. 193, § 2, eff. July 1, 1999; Laws 2002, c. 398, § 3, eff. July 1, 2002; Laws 2003, c. 128, § 2, eff. July 1, 2003; Laws 2004, c. 546, § 2, eff. July 1, 2004; Laws 2005, c. 203, § 1, emerg. eff. May 20, 2005; Laws 2007, c. 345, § 1, eff. July 1, 2007; Laws 2011, c. 279, § 2, emerg. eff. May 19, 2011; Laws 2021, c. 117, § 1, emerg. eff. April 21, 2021; Laws 2023, c. 151, § 1, emerg. eff. May 1, 2023; Laws 2024, c. 141, § 1, emerg. eff. April 26, 2024.*

#### **§11-49-106.1. Oklahoma Firefighters Deferred Option Plan.**

- A. In lieu of terminating employment and accepting a service retirement pension pursuant to Sections 49-101 and 49-106 of this title, any member of the Oklahoma Firefighters Pension and Retirement System serving as an active firefighter in a fire department of a participating municipality who has not less than twenty (20) years of creditable service may elect to participate in the Oklahoma Firefighters Deferred Option Plan and defer the receipts of benefits in accordance with the provisions of this section.
- B. For purposes of this section, creditable service shall include service credit reciprocally recognized pursuant to Sections 49-100.1 through 49-100.8 and Sections 49-101, 49-101.1 and 49-101.2 of this title but for eligibility purposes only.
- C. The duration of participation in the Oklahoma Firefighters Deferred Option Plan for active firefighters shall not exceed five (5) years. Participation in the Oklahoma Firefighters Deferred Option Plan must begin the first day of a month and end on the last day of a month. At the conclusion of a member's participation in the Oklahoma Firefighters Deferred Option Plan, the member shall terminate employment with all participating municipalities as a firefighter, and shall start receiving the member's accrued monthly retirement benefit from the System. Such a member may be reemployed by a participating municipality but only in a position not covered under the System, and receive in-service distributions of such member's accrued monthly retirement benefit from the System.
- D. When a member begins participation in the Oklahoma Firefighters Deferred Option Plan, the contribution of the member shall cease. The employer contributions shall continue to



be paid in accordance with subsection B of Section 49-122 of this title. Employer contributions for members who elect the Oklahoma Firefighters Deferred Option Plan shall be credited equally to the Oklahoma Firefighters Pension and Retirement System and to the member's Oklahoma Firefighters Deferred Option Plan account. The monthly retirement benefits that would have been payable had the member elected to cease employment and receive a service retirement shall be paid into the member's Oklahoma Firefighters Deferred Option Plan account.

E.

1. A member who participates in this plan shall be eligible to receive cost-of-living increases.
2. A member who participates in this plan shall earn interest at a rate of two percentage points below the rate of return of the investment portfolio of the System, but no less than the actuarial assumed interest rate as certified by the actuary in the yearly evaluation report of the actuary. The interest shall be credited to the individual account balance of the member on an annual basis.
3. Effective November 1, 2013, the Oklahoma Firefighters Deferred Option Plan account for a member whose first service with a participating municipality of the System occurs on or after November 1, 2013, and who participates for the first time in the Oklahoma Firefighters Deferred Option Plan on or after November 1, 2013, and has completed active participation in the Oklahoma Firefighters Deferred Option Plan, shall earn interest at a rate equal to the actual rate of return of the investment portfolio of the System, less one (1) percentage point to offset administrative costs of the System as determined by the System.

F. A member in the plan shall receive, at the option of the member, a lump-sum payment from the account equal to the payments to the account or an annuity based upon the account of the member or may elect any other method of payment if approved by the Board of Trustees. If a member becomes so physically or mentally disabled while in, or in consequence of, the performance of his or her duty as to prevent the effective performance of his or her duties that the State Board approves an in-line-of-duty disability pension, the payment from the account shall be an in-line-of-duty disability payment. Notwithstanding any other provision contained herein to the contrary, commencement of distributions under the Oklahoma Firefighters Deferred Option Plan shall be no later than the time as set forth in subsection B of Section 49-106 of this title and a member whose first service with a participating municipality of the System occurs on or after November 1, 2013, and who participates for the first time in the Oklahoma Firefighters Deferred Option Plan on or after November 1, 2013, must receive a distribution of the entire remaining balance in the member's Oklahoma Firefighters Deferred Option Plan account no later than April 1 of the calendar year following the later of:



1. The calendar year in which the member reaches seventy and one-half (70 1/2) years of age for a member who attains age seventy and one-half (70 1/2) before January 1, 2020, or effective for distributions required to be made after December 31, 2019, but before January 1, 2023, the calendar year in which the member reaches seventy-two (72) years of age for an individual who attains age seventy and one-half (70 1/2) after December 31, 2019, or effective for distributions required to be made after December 31, 2022, the calendar year in which the member reaches seventy-three (73) years of age for an individual who attains age seventy-two (72) after December 31, 2022, or “the applicable age”, as defined in Section 401(a)(9)(C)(v) of the Internal Revenue Code of 1986, as amended, if later; or
  2. The actual retirement date of the member.
- G. If a member dies while maintaining an account balance in the plan the System shall pay to the designated recipient or recipients of the member, or if there is no designated recipient or if the designated recipient predeceases the member, to the spouse of the member, or if there is no spouse or if the spouse predeceases the member, to the estate of the member a lump-sum payment equal to the account balance of the member. If such member was receiving, or eligible to receive, an in-line-of-duty disability pension at the time of his or her death, payment of the account balance shall be an in-line-of-duty disability payment. If a designated recipient is the surviving spouse of the member, the surviving spouse shall receive his or her portion of the account balance of the member pursuant to subsection F of this section. The surviving spouse, whether or not he or she is a designated recipient of the member, may elect to receive his or her portion of the account balance of the member in the same manner as was applicable to the member.
- H. In lieu of participating in the Oklahoma Firefighters Deferred Option Plan pursuant to subsections A, B, C, D, E and F of this section, a member may elect to participate in the Oklahoma Firefighters Deferred Option Plan pursuant to this subsection as follows:
1. For purposes of this subsection and subsection I of this section, the following definitions shall apply:
    - a. “back drop date” means the member’s normal retirement date or the date five (5) years before the member elects to participate in the Oklahoma Firefighters Deferred Option Plan, whichever date is later,
    - b. “termination date” means the date the member elects to participate in the Oklahoma Firefighters Deferred Option Plan pursuant to this subsection, and the date the member terminates employment with all participating municipalities as an active firefighter,
    - c. “earlier attained credited service” means the credited service earned by a member as of the back drop date, and

- d. “deferred benefit balance” means all monthly retirement benefits that would have been payable had the member elected to cease employment on the back drop date and receive a service retirement from the back drop date to the termination date, all the member’s contributions and one-half (1/2) of the employer contributions from the back drop date to the termination date, with interest based on how the benefit would have accumulated on a compound annual basis as if the member had participated in the Oklahoma Firefighters Deferred Option Plan pursuant to subsections A, B, C, D, E and F of this section from the back drop date to the termination date; and
  2. At the termination date, the monthly pension benefit shall be determined based on earlier attained credited service and on the final average salary as of the back drop date. The member’s individual deferred option account shall be credited with an amount equal to the deferred benefit balance, the member shall terminate employment with all participating municipalities as a firefighter, and shall start receiving the member’s accrued monthly retirement benefit from the System. Such a member may be reemployed by a participating municipality but only in a position not covered under the System, and receive in-service distributions of such member’s accrued monthly retirement benefit from the System. The provisions of subsections B, C, E, F and G of this section shall apply to this subsection. A member shall not participate in the Oklahoma Firefighters Deferred Option Plan pursuant to this subsection if the member has elected to participate in the Oklahoma Firefighters Deferred Option Plan pursuant to subsections A, B, C, D, E and F of this section.
- I. Certain surviving spouses and members shall be eligible to participate in the Oklahoma Firefighters Deferred Option Plan pursuant to subsection H of this section and this subsection.
1. For purposes of this subsection, the following definitions shall apply:
    - a. “back drop election date” means the date the surviving spouse or member elects to commence participation in the Oklahoma Firefighters Deferred Option Plan pursuant to subsection H of this section and this subsection,
    - b. “interest” means the actuarial assumed interest rate as certified by the actuary in the yearly evaluation report of the actuary,
    - c. “monthly adjustment amount” means the difference between the monthly pension prior to the back drop election and the adjusted monthly pension due to the back drop election,
    - d. “back drop pension adjustment amount” means the sum of all the monthly adjustment amounts adjusted for interest from the pension commencement date to the back drop election date, and

- e. “deferred benefit balance adjustment amount” means the interest on the deferred benefit balance from the pension commencement date to the back drop election date.
2. If a member who has more than twenty (20) years of creditable service and is eligible to receive a service retirement pension dies on or after June 4, 2007, and prior to terminating employment, the member’s surviving spouse shall be eligible to elect to receive a benefit determined as if the member had elected to participate in the Oklahoma Firefighters Deferred Option Plan in accordance with subsection H of this section on the day immediately preceding such member’s death. Prior to July 1, 2010, the surviving spouse must make any such election within one (1) year from the date of the member’s death. Effective July 1, 2010, the surviving spouse must make any such election within ninety (90) days from the date of the member’s death. If on or after June 4, 2007, such election is made, the monthly pension such surviving spouse is entitled to receive shall be adjusted in accordance with the provisions of subsection H of this section to account for the member’s participation in the Oklahoma Firefighters Deferred Option Plan. The surviving spouse may only make this election if the member has not previously elected to participate in the Oklahoma Firefighters Deferred Option Plan. For purposes of this election, the surviving spouse must have been married to the firefighter for the thirty (30) continuous months preceding the firefighter’s death; provided, the surviving spouse of a member who died while in, or as a consequence of, the performance of the member’s duty for a participating municipality shall not be subject to the marriage limitation for this election.
  3. If a member has more than twenty (20) years of creditable service and is eligible for a retirement for disability monthly pension pursuant to Section 49-109 of this title on or after June 4, 2007, such member shall be eligible to elect to receive a benefit determined as if the member had elected to participate in the Oklahoma Firefighters Deferred Option Plan, in accordance with subsection H of this section, on the day immediately preceding the date of the member’s disability retirement, provided such election is made within two (2) years from the date of the member’s disability retirement. The disability monthly pension such member is receiving, or entitled to receive, shall be adjusted in accordance with the provisions of subsection H of this section to account for the member’s participation in the Oklahoma Firefighters Deferred Option Plan. The deferred benefit balance such member is entitled to receive shall be reduced by the back drop pension adjustment amount and increased by the deferred benefit balance adjustment amount. The member may only make a back drop election if the deferred benefit balance after the adjustment described in this paragraph is greater than Zero Dollars (\$0.00). The member may only make this election if the member has not previously elected to participate in the Oklahoma Firefighters Deferred Option Plan.
  4. If a member has more than twenty (20) years of creditable service and filed a grievance for wrongful termination occurring on or after June 4, 2007, or is not a member of a collective bargaining organization as a firefighter, is involuntarily terminated and is seeking to have his or her position as a firefighter reinstated through

a legal process, but is not reinstated as an active member, such member shall be eligible to elect to receive a benefit determined as if the member had elected to participate in the Oklahoma Firefighters Deferred Option Plan in accordance with subsection H of this section on the day immediately preceding the date of the member's termination. Such election must be made within two (2) years from the date of the member's termination as an active member and, if the member's case pertaining to the member's termination is on appeal to a court of competent jurisdiction, within such period set by the State Board in its sole discretion. The monthly pension such member is receiving, or entitled to receive, shall be adjusted in accordance with the provisions of subsection H of this section to account for the member's participation in the Oklahoma Firefighters Deferred Option Plan. The deferred benefit balance such member is entitled to receive shall be reduced by the back drop pension adjustment amount and increased by the deferred benefit balance adjustment amount. The member may only make a back drop election if the deferred benefit balance after the adjustment described in this paragraph is greater than Zero Dollars (\$0.00). The member may only make this election if the member has not previously elected to participate in the Oklahoma Firefighters Deferred Option Plan.

5. Subparagraphs d and e of paragraph 1 and paragraphs 3 and 4 of this subsection are effective June 4, 2007, provided the Internal Revenue Service issues a favorable determination letter for the System which includes the provisions of such subparagraphs and paragraphs without modification or as modified to conform to any changes required by the Internal Revenue Service as part of its determination letter review process. In the event the Internal Revenue Service does not issue such a determination letter which includes the provisions of such subparagraphs or paragraphs without modification or as modified to conform to any changes required by the Internal Revenue Service as part of its determination letter review process, then subparagraphs d and e of paragraph 1 and paragraphs 3 and 4 of this subsection shall be repealed effective June 4, 2007.

*Added by Laws 1989, c. 109, § 1. Amended by Laws 1990, c. 334, § 1, operative July 1, 1990; Laws 1993, c. 353, § 1, emerg. eff. June 10, 1993; Laws 1997, c. 247, § 1, eff. July 1, 1997; Laws 2003, c. 80, § 1, eff. July 1, 2003; Laws 2003, c. 334, § 2, emerg. eff. May 29, 2003; Laws 2004, c. 546, § 3, eff. July 1, 2004; Laws 2007, c. 356, § 2, emerg. eff. June 4, 2007; Laws 2008, c. 177, § 1, eff. July 1, 2008; Laws 2010, c. 438, § 2, emerg. eff. June 9, 2010; Laws 2013, c. 165, § 2, eff. Nov. 1, 2013; Laws 2013, c. 388, § 4, eff. Nov. 1, 2013; Laws 2014, c. 281, § 3, emerg. eff. May 12, 2014; Laws 2021, c. 117, § 2, emerg. eff. April 21, 2021; Laws 2022, c. 232, § 5, eff. Nov. 1, 2022; Laws 2023, c. 151, § 2, emerg. eff. May 1, 2023.*

*NOTE: Laws 2003, c. 128, § 3 repealed by Laws 2003, c. 334, § 5, emerg. eff. May 29, 2003.*

**§11-49-106.2. Limitations on benefits relating to Section 415 of Internal Revenue Code of 1986.**

- A. For limitation years prior to July 1, 2007, the limitations of Section 415 of the Internal Revenue Code of 1986, as amended, shall be computed in accordance with the applicable provisions of the System in effect at that time and, to the extent applicable, Revenue Ruling 98-1 and Revenue Ruling 2001-51, except as provided below. Notwithstanding any other provision contained herein to the contrary, the benefits payable to a member from the System provided by employer contributions (including contributions picked up by the employer under Section 414(h) of the Internal Revenue Code of 1986, as amended) shall be subject to the limitations of Section 415 of the Internal Revenue Code of 1986, as amended, in accordance with the provisions of this section. The limitations of this section shall apply in limitation years beginning on or after July 1, 2007, except as otherwise provided below.
- B. Except as provided below, effective for limitation years ending after December 31, 2001, any accrued retirement benefit payable to a member as an annual benefit as described below shall not exceed One Hundred Sixty Thousand Dollars (\$160,000.00), automatically adjusted under Section 415(d) of the Internal Revenue Code of 1986, as amended, for increases in the cost of living, as prescribed by the Secretary of the Treasury or his or her delegate, effective January 1 of each calendar year and applicable to the limitation year ending with or within such calendar year. The automatic annual adjustment of the dollar limitation in this subsection under Section 415(d) of the Internal Revenue Code of 1986, as amended, shall apply to a member who has had a severance from employment.
  - 1. The member's annual benefit is a benefit that is payable annually in the form of a straight life annuity. Except as provided below, where a benefit is payable in a form other than a straight life annuity, the benefit shall be adjusted to an actuarially equivalent straight life annuity that begins at the same time as such other form of benefit and is payable on the first day of each month, before applying the limitations of this section. For a member who has or will have distributions commencing at more than one annuity starting date, the annual benefit shall be determined as of each such annuity starting date (and shall satisfy the limitations of this section as of each such date), actuarially adjusting for past and future distributions of benefits commencing at the other annuity starting dates. For this purpose, the determination of whether a new starting date has occurred shall be made without regard to Section 1.401(a)-20, Q&A 10(d), and with regard to Section 1.415(b)-1(b)(1)(iii)(B) and (C) of the Income Tax Regulations.
  - 2. No actuarial adjustment to the benefit shall be made for:
    - a. survivor benefits payable to a surviving spouse under a qualified joint and survivor annuity to the extent such benefits would not be payable if the member's benefit were paid in another form,

- b. benefits that are not directly related to retirement benefits such as a qualified disability benefit, preretirement incidental death benefits, and postretirement medical benefits, or
  - c. the inclusion in the form of benefit of an automatic benefit increase feature, provided, the form of benefit is not subject to Section 417(e)(3) of the Internal Revenue Code of 1986, as amended, and would otherwise satisfy the limitations of this section, and the System provides that the amount payable under the form of benefit in any limitation year shall not exceed the limits of this section applicable at the annuity starting date, as increased in subsequent years pursuant to Section 415(d) of the Internal Revenue Code of 1986, as amended. For this purpose, an automatic benefit increase feature is included in a form of benefit if the form of benefit provides for automatic, periodic increases to the benefits paid in that form.
- 3. The determination of the annual benefit shall take into account Social Security supplements described in Section 411(a)(9) of the Internal Revenue Code of 1986, as amended, and benefits transferred from another defined benefit plan, other than transfers of distributable benefits pursuant to Section 1.411(d)-4, Q&A-3(c), of the Income Tax Regulations, but shall disregard benefits attributable to employee contributions or rollover contributions.
  - 4. Effective for distributions in plan years beginning after December 31, 2003, the determination of actuarial equivalence of forms of benefit other than a straight life annuity shall be made in accordance with paragraph 5 or paragraph 6 of this subsection.
  - 5. Benefit Forms Not Subject to Section 417(e)(3) of the Internal Revenue Code of 1986, as amended: The straight life annuity that is actuarially equivalent to the member's form of benefit shall be determined under this paragraph if the form of the member's benefit is either:
    - a. a nondecreasing annuity (other than a straight life annuity) payable for a period of not less than the life of the member (or, in the case of a qualified preretirement survivor annuity, the life of the surviving spouse), or
    - b. an annuity that decreases during the life of the member merely because of:
      - (1) the death of the survivor annuitant, but only if the reduction is not below fifty percent (50%) of the benefit payable before the death of the survivor annuitant, or
      - (2) the cessation or reduction of Social Security supplements or qualified disability payments as defined in Section 411(a)(9) of the Internal Revenue Code of 1986, as amended.

- c. Limitation Years Beginning Before July 1, 2007. For limitation years beginning before July 1, 2007, the actuarially equivalent straight life annuity is equal to the annual amount of the straight life annuity commencing at the same annuity starting date that has the same actuarial present value as the member's form of benefit computed using whichever of the following produces the greater annual amount:
  - (1) the interest rate and the mortality table or other tabular factor, each as set forth in subsection H of Section 49-100.9 of this title for adjusting benefits in the same form, and
  - (2) a five percent (5%) interest rate assumption and the applicable mortality table described in Revenue Ruling 2001-62 (or its successor for these purposes, if applicable) for that annuity starting date.
- d. Limitation Year Beginning On January 1, 2008. For the limitation year beginning on January 1, 2008, the actuarially equivalent straight life annuity is equal to the greater of:
  - (1) the annual amount of the straight life annuity, if any, payable to the member under the System commencing at the same annuity starting date as the member's form of benefit, and
  - (2) the annual amount of the straight life annuity commencing at the same annuity starting date that has the same actuarial present value as the member's form of benefit, computed using a five percent (5%) interest rate assumption and the applicable mortality table described in Revenue Ruling 2001-62 (or its successor for these purposes, if applicable) for that annuity starting date.
- e. Limitation Years Beginning On or After July 1, 2008. For limitation years beginning on or after July 1, 2008, the actuarially equivalent straight life annuity is equal to the greater of:
  - (1) the annual amount of the straight life annuity, if any, payable to the member under the System commencing at the same annuity starting date as the member's form of benefit, and
  - (2) the annual amount of the straight life annuity commencing at the same annuity starting date that has the same actuarial present value as the member's form of benefit, computed using a five percent (5%) interest rate assumption and the applicable mortality table within the meaning of Section 417(e)(3)(B) of the Internal Revenue Code of 1986, as amended, as described in Revenue Ruling 2007-67 (and subsequent guidance) for that annuity starting date.

6. Benefit Forms Subject to Section 417 (e)(3) of the Internal Revenue Code of 1986, as amended: The straight life annuity that is actuarially equivalent to the member's form of benefit shall be determined under this paragraph if the form of the member's benefit is other than a benefit form described in paragraph 5 of this subsection. In this case, the actuarially equivalent straight life annuity shall be determined as follows:
- a. Annuity Starting Date on or after January 1, 2009. If the annuity starting date of the member's form of benefit is in the period beginning on January 1, 2009 through June 30, 2009, or in a plan year beginning after June 30, 2009, the actuarially equivalent straight life annuity is equal to the greatest of divisions (1), (2) and (3) of this subparagraph:
- (1) the annual amount of the straight life annuity commencing at the same annuity starting date that has the same actuarial present value as the member's form of benefit, computed using the interest rate and the mortality table or other tabular factor as set forth in the most recent actuarial valuation referenced in subsection H of Section 49-100.9 of this title prior to September 1, 2011, and effective September 1, 2011, in subsection L of this section for adjusting benefits in the same form,
- (2) the annual amount of the straight life annuity commencing at the same annuity starting date that has the same actuarial present value as the member's form of benefit, computed using a five and one-half percent (5.5%) interest rate assumption and the applicable mortality table within the meaning of Section 417(e)(3)(B) of the Internal Revenue Code of 1986, as amended, as described in Revenue Ruling 2007-67 (and subsequent guidance), and
- (3) the annual amount of the straight life annuity commencing at the same annuity starting date that has the same actuarial present value as the member's form of benefit, computed using:
- (a)
- i. in a plan year beginning after June 30, 2019, the applicable interest rate under Section 417(e)(3) of the Internal Revenue Code of 1986, as amended (and subsequent guidance), for the fourth calendar month preceding the plan year in which falls the annuity starting date for the distribution and the stability period is the successive period of one (1) plan year which contains the annuity starting date for the distribution and for which the applicable interest rate remains constant, and
- ii. in a plan year beginning before July 1, 2019, the adjusted first, second, and third segment rates under Section 417(e)(3)(C) and (D) of the Internal Revenue Code of 1986, as amended, applied under rules similar to the rules of Section 430(h)(2)(C) of the Internal Revenue Code of 1986, as amended, for the fourth



calendar month preceding the plan year in which falls the annuity starting date for the distribution and the stability period is the successive period of one plan year which contains the annuity starting date for the distribution and for which the applicable interest rate remains constant, or as otherwise provided in the applicable guidance if the first day of the first plan year beginning after December 31, 2007, does not coincide with the first day of the applicable stability period, and

- (b) the applicable mortality table within the meaning of Section 417(e)(3)(B) of the Internal Revenue Code of 1986, as amended, as described in Rev. Rul. 2007-67 (and subsequent guidance), divided by one and five one-hundredths (1.05).

- b. Annuity Starting Date in the Period Beginning on July 1, 2008 through December 31, 2008. If the annuity starting date of the member's form of benefit is in the period beginning on July 1, 2008 through December 31, 2008, the actuarially equivalent straight life annuity is equal to the greatest of divisions (1), (2) and (3) of this subparagraph:

- (1) the annual amount of the straight life annuity commencing at the same annuity starting date that has the same actuarial present value as the member's form of benefit, computed using the interest rate and the mortality table or other tabular factor each as set forth in subsection H of Section 49-100.9 of this title for adjusting benefits in the same form,
- (2) the annual amount of the straight life annuity commencing at the same annuity starting date that has the same actuarial present value as the member's form of benefit, computed using a five and one-half percent (5.5%) interest rate assumption and the applicable mortality table described in Revenue Ruling 2001-62 (or its successor for these purposes, if applicable), and
- (3) the annual amount of the straight life annuity commencing at the same annuity starting date that has the same actuarial present value as the member's form of benefit, computed using:
  - (a) the adjusted first, second, and third segment rates under Section 417(e)(3)(C) and (D) of the Internal Revenue Code of 1986, as amended, applied under rules similar to the rules of Section 430(h)(2)(C) of the Internal Revenue Code of 1986, as amended, for the fourth calendar month preceding the plan year in which falls the annuity starting date for the distribution and the stability period is the successive period of one (1) plan year which contains the annuity starting date for the distribution and for which the applicable interest rate remains constant, or as otherwise provided in the applicable guidance if the first day of the first plan year

beginning after December 31, 2007, does not coincide with the first day of the applicable stability period, and

(b) the applicable mortality table described in Revenue Ruling 2001-62 (or its successor for these purposes, if applicable), divided by one and five one-hundredths (1.05).

c. Annuity Starting Date in Plan Years Beginning in 2006 or 2007. If the annuity starting date of the member's form of benefit is in a plan year beginning in 2006 or 2007, the actuarially equivalent straight life annuity is equal to the greatest of divisions (1), (2) and (3) of this subparagraph:

(1) the annual amount of the straight life annuity commencing at the same annuity starting date that has the same actuarial present value as the member's form of benefit, computed using the interest rate and the mortality table (or other tabular factor) each as set forth in subsection H of Section 49-100.9 of this title for adjusting benefits in the same form,

(2) the annual amount of the straight life annuity commencing at the same annuity starting date that has the same actuarial present value as the member's form of benefit, computed using a five and one-half percent (5.5%) interest rate assumption and the applicable mortality table described in Revenue Ruling 2001-62 (or its successor for these purposes, if applicable), and

(3) the annual amount of the straight life annuity commencing at the same annuity starting date that has the same actuarial present value as the member's form of benefit, computed using:

(a) the rate of interest on thirty-year Treasury securities as specified by the Commissioner for the lookback month for the stability period specified below. The lookback month applicable to the stability period is the fourth calendar month preceding the first day of the stability period, as specified below. The stability period is the successive period of one (1) plan year which contains the annuity starting date for the distribution and for which the applicable interest rate remains constant, and

(b) the applicable mortality table described in Revenue Ruling 2001-62 (or its successor for these purposes, if applicable), divided by one and five one-hundredths (1.05).

d. Annuity Starting Date in Plan Years Beginning in 2004 or 2005.

(1) If the annuity starting date of the member's form of benefit is in a plan year beginning in 2004 or 2005, the actuarially equivalent straight life annuity is equal to the annual amount of the straight life annuity commencing at the same annuity starting date that has the same actuarial present value as the

member's form of benefit, computed using whichever of the following produces the greater annual amount:

- (a) the interest rate and the mortality table or other tabular factor, each as set forth in subsection H of Section 49-100.9 of this title for adjusting benefits in the same form, and
- (b) a five and one-half percent (5.5%) interest rate assumption and the applicable mortality table described in Revenue Ruling 2001-62 (or its successor for these purposes, if applicable).

(2) If the annuity starting date of the member's benefit is on or after the first day of the first plan year beginning in 2004 and before December 31, 2004, the application of this subparagraph shall not cause the amount payable under the member's form of benefit to be less than the benefit calculated under the System, taking into account the limitations of this section, except that the actuarially equivalent straight life annuity is equal to the annual amount of the straight life annuity commencing at the same annuity starting date that has the same actuarial present value as the member's form of benefit, computed using whichever of the following produces the greatest annual amount:

- (a) the interest rate and mortality table or other tabular factor, each as set forth in subsection H of Section 49-100.9 of this title for adjusting benefits in the same form,

(b)

- i. the rate of interest on thirty-year Treasury securities as specified by the Commissioner for the lookback month for the stability period specified below. The lookback month applicable to the stability period is the fourth calendar month preceding the first day of the stability period, as specified below. The stability period is the successive period of one (1) plan year which contains the annuity starting date for the distribution and for which the applicable interest rate remains constant, and
- ii. the applicable mortality table described in Revenue Ruling 2001-62 (or its successor for these purposes, if applicable), and

(c)

- i. the rate of interest on thirty-year Treasury securities as specified by the Commissioner for the lookback month for the stability period specified below. The lookback month applicable to the stability period is the fourth calendar month preceding the first day of the stability period, as specified below. The stability period is the

successive period of one plan year which contains the annuity starting date for the distribution and for which the applicable interest rate remains constant (as in effect on the last day of the last plan year beginning before January 1, 2004, under provisions of the System then adopted and in effect), and

- ii. the applicable mortality table described in Revenue Ruling 2001-62 (or its successor for these purposes, if applicable).

C. If a member has less than ten (10) years of participation in the System and all predecessor municipal firefighter pension and retirement systems, the dollar limitation otherwise applicable under subsection B of this section shall be multiplied by a fraction, the numerator of which is the number of the years of participation, or part thereof, in the System of the member, but never less than one (1), and the denominator of which is ten (10).

D. Adjustment of Dollar Limitation for Benefit Commencement Before Sixty-two (62) Years of Age or After Sixty-five (65) Years of Age: Effective for benefits commencing in limitation years ending after December 31, 2001, the dollar limitation under subsection B of this section shall be adjusted if the annuity starting date of the member's benefit is before sixty-two (62) years of age or after sixty-five (65) years of age. If the annuity starting date is before sixty-two (62) years of age, the dollar limitation under subsection B of this section shall be adjusted under paragraph 1 of this subsection, as modified by paragraph 3 of this subsection, but subject to paragraph 4 of this subsection. If the annuity starting date is after sixty-five (65) years of age, the dollar limitation under subsection B of this section shall be adjusted under paragraph 2 of this subsection, as modified by paragraph 3 of this subsection.

1. Adjustment of Defined Benefit Dollar Limitation for Benefit Commencement Before Sixty-two (62) Years of Age:

- a. Limitation Years Beginning Before July 1, 2007. If the annuity starting date for the member's benefit is prior to sixty-two (62) years of age and occurs in a limitation year beginning before July 1, 2007, the dollar limitation for the member's annuity starting date is the annual amount of a benefit payable in the form of a straight life annuity commencing at the member's annuity starting date that is the actuarial equivalent of the dollar limitation under subsection B of this section (adjusted under subsection C of this section for years of participation less than ten (10), if required) with actuarial equivalence computed using whichever of the following produces the smaller annual amount:

- (1) the interest rate and the mortality table or other tabular factor, each as set forth in subsection H of Section 49-100.9 of this title, or

- (2) a five percent (5%) interest rate assumption and the applicable mortality table as described in Revenue Ruling 2001-62 (or its successor for these purposes, if applicable).

b. Limitation Years Beginning On or After July 1, 2007.

(1) System Does Not Have Immediately Commencing Straight Life Annuity Payable at Both Sixty-two (62) Years of Age and the Age of Benefit Commencement.

- (a) If the annuity starting date for the member's benefit is prior to sixty-two (62) years of age and occurs in the limitation year beginning on January 1, 2008, and the System does not have an immediately commencing straight life annuity payable at both sixty-two (62) years of age and the age of benefit commencement, the dollar limitation for the member's annuity starting date is the annual amount of a benefit payable in the form of a straight life annuity commencing at the member's annuity starting date that is the actuarial equivalent of the dollar limitation under subsection B of this section (adjusted under subsection C of this section for years of participation less than ten (10), if required) with actuarial equivalence computed using a five percent (5%) interest rate assumption and the applicable mortality table for the annuity starting date as described in Revenue Ruling 2001-62 (or its successor for these purposes, if applicable) (and expressing the member's age based on completed calendar months as of the annuity starting date).

- (b) If the annuity starting date for the member's benefit is prior to sixty-two (62) years of age and occurs in a limitation year beginning on or after January 1, 2009, and the System does not have an immediately commencing straight life annuity payable at both sixty-two (62) years of age and the age of benefit commencement, the dollar limitation for the member's annuity starting date is the annual amount of a benefit payable in the form of a straight life annuity commencing at the member's annuity starting date that is the actuarial equivalent of the dollar limitation under subsection B of this section (adjusted under subsection C of this section for years of participation less than ten (10), if required) with actuarial equivalence computed using a five percent (5%) interest rate assumption and the applicable mortality table within the meaning of Section 417(e)(3)(B) of the Internal Revenue Code of 1986, as amended, as described in Revenue Ruling 2007-67 (and subsequent guidance) (and expressing the member's age based on completed calendar months as of the annuity starting date).

(2) System Has Immediately Commencing Straight Life Annuity Payable at Both Sixty-two (62) Years of Age and the Age of Benefit Commencement. If the annuity starting date for the member's benefit is prior to sixty-two (62) years

of age and occurs in a limitation year beginning on or after July 1, 2007, and the System has an immediately commencing straight life annuity payable at both sixty-two (62) years of age and the age of benefit commencement, the dollar limitation for the member's annuity starting date is the lesser of the limitation determined under division (1) of this subparagraph and the dollar limitation under subsection B of this section (adjusted under subsection C of this section for years of participation less than ten (10), if required) multiplied by the ratio of the annual amount of the immediately commencing straight life annuity under the System at the member's annuity starting date to the annual amount of the immediately commencing straight life annuity under the System at sixty-two (62) years of age, both determined without applying the limitations of this section.

- (3) Effective for limitation years commencing on or after January 1, 2014, notwithstanding any other provision of paragraph 1 of this subsection, the age-adjusted dollar limit applicable to a member shall not decrease on account of an increase in age or the performance of additional services.

2. Adjustment of Defined Benefit Dollar Limitation for Benefit Commencement After Sixty-five (65) Years of Age:

- a. Limitation Years Beginning Before July 1, 2007. If the annuity starting date for the member's benefit is after sixty-five (65) years of age and occurs in a limitation year beginning before July 1, 2007, the dollar limitation for the member's annuity starting date is the annual amount of a benefit payable in the form of a straight life annuity commencing at the member's annuity starting date that is the actuarial equivalent of the dollar limitation under subsection B of this section (adjusted under subsection C of this section for years of participation less than ten (10), if required) with actuarial equivalence computed using whichever of the following produces the smaller annual amount:
  - (1) the interest rate and the mortality table or other tabular factor, each as set forth in subsection H of Section 49-100.9 of this title, or
  - (2) a five percent (5%) interest rate assumption and the applicable mortality table as described in Revenue Ruling 2001-62 (or its successor for these purposes, if applicable).
- b. Limitation Years Beginning On or After July 1, 2007.
  - (1) System Does Not Have Immediately Commencing Straight Life Annuity Payable at Both Sixty-five (65) Years of Age and the Age of Benefit Commencement.
    - (a) If the annuity starting date for the member's benefit is after sixty-five (65) years of age and occurs in the limitation year beginning on January 1, 2008, and the System does not have an immediately commencing straight life annuity payable at

both sixty-five (65) years of age and the age of benefit commencement, the dollar limitation at the member's annuity starting date is the annual amount of a benefit payable in the form of a straight life annuity commencing at the member's annuity starting date that is the actuarial equivalent of the dollar limitation under subsection B of this section (adjusted under subsection C of this section for years of participation less than ten (10), if required) with actuarial equivalence computed using a five percent (5%) interest rate assumption and the applicable mortality table for the annuity starting date as described in Revenue Ruling 2001-62 (or its successor for these purposes, if applicable) (and expressing the member's age based on completed calendar months as of the annuity starting date).

- (b) If the annuity starting date for the member's benefit is after sixty-five (65) years of age and occurs in a limitation year beginning on or after January 1, 2009, and the System does not have an immediately commencing straight life annuity payable at both sixty-five (65) years of age and the age of benefit commencement, the dollar limitation at the member's annuity starting date is the annual amount of a benefit payable in the form of a straight life annuity commencing at the member's annuity starting date that is the actuarial equivalent of the dollar limitation under subsection B of this section (adjusted under subsection C of this section for years of participation less than ten (10), if required) with actuarial equivalence computed using a five percent (5%) interest rate assumption and the applicable mortality table within the meaning of Section 417(e)(3)(B) of the Internal Revenue Code of 1986, as amended, as described in Revenue Ruling 2007-67 (and subsequent guidance) (and expressing the member's age based on completed calendar months as of the annuity starting date).

- (3) System Has Immediately Commencing Straight Life Annuity Payable at Both Sixty-five (65) Years of Age and Age of Benefit Commencement. If the annuity starting date for the member's benefit is after sixty-five (65) years of age and occurs in a limitation year beginning on or after July 1, 2007, and the System has an immediately commencing straight life annuity payable at both sixty-five (65) years of age and the age of benefit commencement, the dollar limitation at the member's annuity starting date is the lesser of the limitation determined under division (1) of this subparagraph and the dollar limitation under subsection B of this section (adjusted under subsection C of this section for years of participation less than ten (10), if required) multiplied by the ratio of the annual amount of the adjusted immediately commencing straight life annuity under the System at the member's annuity starting date to the annual amount of the adjusted immediately commencing straight life annuity under the System at sixty-five (65) years of age, both determined without applying the limitations of this section. For this purpose, the adjusted immediately commencing straight life annuity under the System at the member's annuity starting date is the annual amount of such annuity payable to the member, computed disregarding the member's accruals after sixty-five (65) years of age but including actuarial adjustments even if those actuarial adjustments are

used to offset accruals; and the adjusted immediately commencing straight life annuity under the System at sixty-five (65) years of age is the annual amount of such annuity that would be payable under the System to a hypothetical member who is sixty-five (65) years of age and has the same accrued benefit as the member.

3. Notwithstanding the other requirements of this subsection, in adjusting the dollar limitation for the member's annuity starting date under subparagraph a of paragraph 1 of this subsection, division (1) of subparagraph b of paragraph 1 of this subsection, subparagraph a of paragraph 2 of this subsection, or division (1) of subparagraph b of paragraph 2 of this subsection, no adjustment shall be made to reflect the probability of a member's death between the annuity starting date and sixty-two (62) years of age, or between sixty-five (65) years of age and the annuity starting date, as applicable, if benefits are not forfeited upon the death of the member prior to the annuity starting date. To the extent benefits are forfeited upon death before the annuity starting date, such an adjustment shall be made. For this purpose, no forfeiture shall be treated as occurring upon the member's death if the System does not charge members for providing a qualified preretirement survivor annuity, as defined in Section 417(c) of the Internal Revenue Code of 1986, as amended, upon the member's death.
  4. Notwithstanding any other provision to the contrary, for limitation years beginning on or after January 1, 1997, if payment begins before the member reaches sixty-two (62) years of age, the reductions in the limitations in this subsection shall not apply to a member who is a "qualified participant" as defined in Section 415(b)(2)(H) of the Internal Revenue Code of 1986, as amended.
- E. Minimum Benefit Permitted: Notwithstanding anything else in this section to the contrary, the benefit otherwise accrued or payable to a member under this System shall be deemed not to exceed the maximum permissible benefit if:
1. The retirement benefits payable for a limitation year under any form of benefit with respect to such member under this System and under all other defined benefit plans (without regard to whether a plan has been terminated) ever maintained by a participating municipality do not exceed Ten Thousand Dollars (\$10,000.00) multiplied by a fraction:
    - a. the numerator of which is the member's number of credited years (or part thereof, but not less than one (1) year) of service (not to exceed ten (10) years) with the participating municipality, and
    - b. the denominator of which is ten (10); and
  2. The participating municipality (or a predecessor employer) has not at any time maintained a defined contribution plan in which the member participated (for this purpose, mandatory employee contributions under a defined benefit plan, individual medical accounts under Section 401(h) of the Internal Revenue Code of 1986, as



amended, and accounts for postretirement medical benefits established under Section 419A(d)(1) of the Internal Revenue Code of 1986, as amended, are not considered a separate defined contribution plan).

- F. In no event shall the maximum annual accrued retirement benefit of a member allowable under this section be less than the annual amount of such accrued retirement benefit, including early pension and qualified joint and survivor annuity amounts, duly accrued by the member as of the last day of the limitation year beginning in 1982, or as of the last day of the limitation year beginning in 1986, whichever is greater, disregarding any plan changes or cost-of-living adjustments occurring after July 1, 1982, as to the 1982 accrued amount, and May 5, 1986, as to the 1986 accrued amount.
- G. For limitation years beginning on or after January 1, 1995, subsection C of this section, paragraph 1 of subsection D of this section, and the proration provided under subparagraphs a and b of paragraph 1 of subsection E of this section, shall not apply to a benefit paid under the System as a result of the member becoming disabled by reason of personal injuries or sickness, or amounts received by the beneficiaries, survivors or estate of the member as a result of the death of the member.
- H. If a member purchases service credit under the System, which qualifies as "permissive service credit" pursuant to Section 415(n) of the Internal Revenue Code of 1986, as amended, the limitations of Section 415 of the Internal Revenue Code of 1986, as amended, may be met by either:
  - 1. Treating the accrued benefit derived from such contributions as an annual benefit under subsection B of this section; or
  - 2. Treating all such contributions as annual additions for purposes of Section 415(c) of the Internal Revenue Code of 1986, as amended.
- I. If a member repays to the System any amounts refunded from the System because of the member's prior termination or any other amount which qualifies as a repayment under Section 415(k)(3) of the Internal Revenue Code of 1986, such repayment shall not be taken into account for purposes of Section 415 of the Internal Revenue Code of 1986, as amended, pursuant to Section 415(k)(3) of the Internal Revenue Code of 1986, as amended.
- J. For distributions made in limitation years beginning on or after January 1, 2000, the combined limit of repealed Section 415(e) of the Internal Revenue Code of 1986, as amended, shall not apply.
- K. The State Board is hereby authorized to revoke the special election previously made on June 21, 1991, under Section 415(b)(10) of the Internal Revenue Code of 1986, as amended.
- L. Effective September 1, 2011, the interest rate and mortality assumptions for the System used to determine the actuarial equivalence of a member's form of benefit shall be set by

the State Board in a manner that precludes employer discretion, shall be based upon recommendations from independent professional advisors and shall be published annually in the actuarial valuation.

- M. All benefits payable from the Oklahoma Firefighters Pension and Retirement System including payments from the deferred option plan under Section 49-106.1 of this title shall be paid from the general assets of the Oklahoma Firefighters Pension and Retirement Fund pursuant to subsection B of Section 49-100.11 of this title.

*Added by Laws 1991, c. 323, § 2, emerg. eff. June 12, 1991. Amended by Laws 1999, c. 193, § 3, eff. July 1, 1999; Laws 2000, c. 327, § 8, eff. July 1, 2000; Laws 2003, c. 128, § 4, eff. July 1, 2003; Laws 2008, c. 177, § 2, eff. July 1, 2008; Laws 2010, c. 438, § 3, emerg. eff. June 9, 2010; Laws 2011, c. 279, § 3, emerg. eff. May 19, 2011; Laws 2012, c. 364, § 5; Laws 2013, c. 388, § 5, emerg. eff. May 29, 2013; Laws 2014, c. 281, § 4, emerg. eff. May 12, 2014; Laws 2019, c. 346, § 1, eff. July 1, 2019.*

### **§11-49-106.3. Payment of distribution to retirement plan.**

- A. For distributions made on or after January 1, 2002, and notwithstanding any provision of the System to the contrary that would otherwise limit a Distributee's election hereunder, a Distributee, including a nonspouse designated beneficiary, to the extent permitted under paragraph 3 of subsection B of this section, may elect, at the time and in the manner prescribed by the State Board, to have any portion of an Eligible Rollover Distribution paid directly to an Eligible Retirement Plan specified by the Distributee in a Direct Rollover.
- B. For purposes of this section, the following definitions shall apply:
1. "Eligible Rollover Distribution" means any distribution of all or any portion of the balance to the credit of the Distributee, except that an Eligible Rollover Distribution does not include any distribution that is one of a series of substantially equal periodic payments (not less frequently than annually) made for the life (or life expectancy) of the Distributee or the joint lives (or life expectancies) of the Distributee and the Distributee's designated beneficiary, or for a specified period of ten (10) years or more; any distribution to the extent such distribution is required under Section 401(a)(9) of the Internal Revenue Code of 1986, as amended; and the portion of any distribution that is not includable in gross income. A portion of a distribution shall not fail to be an Eligible Rollover Distribution merely because the portion consists of after-tax member contributions or any other distribution which is not includable in gross income. However, such portion may be transferred only:
    - (a) from January 1, 2002, through December 31, 2006:
      - (1) to an individual retirement account or annuity described in Section 408(a) or
      - (b) of the Internal Revenue Code of 1986, as amended, or

- (2) in a direct trustee-to-trustee transfer, to a qualified trust which is a part of a defined contribution plan that agrees to separately account for amounts so transferred, including separately accounting for the portion of such distribution which is includable in gross income and the portion of such distribution which is not so includable, and

(b) on or after January 1, 2007:

- (1) to an individual retirement account or annuity described in Section 408(a) or (b) of the Internal Revenue Code of 1986, as amended, or
- (2) in a direct trustee-to-trustee transfer, to a qualified trust or an annuity contract described in Section 403(b) of the Internal Revenue Code of 1986, as amended, and such trust or contract provides for separate accounting for amounts so transferred (and earnings thereon), including separately accounting for the portion of such distribution which is includable in gross income and the portion of such distribution which is not so includable.

Effective for distributions after December 31, 2007, such after-tax portion may also be directly transferred to a Roth individual retirement account or annuity described in Section 408A of the Internal Revenue Code of 1986, as amended, (Roth IRA), subject to any limitations described in Section 408A(c) of the Internal Revenue Code of 1986, as amended;

- 2. "Eligible Retirement Plan" means an individual retirement account described in Section 408(a) of the Internal Revenue Code of 1986, as amended, an individual retirement annuity described in Section 408(b) of the Internal Revenue Code of 1986, as amended, an annuity plan described in Section 403(a) of the Internal Revenue Code of 1986, as amended, or a qualified trust described in Section 401(a) of the Internal Revenue Code of 1986, as amended, that accepts the Distributee's Eligible Rollover Distribution. Effective January 1, 2002, an Eligible Retirement Plan shall also mean an annuity contract described in Section 403(b) of the Internal Revenue Code of 1986, as amended, and an eligible plan under Section 457(b) of the Internal Revenue Code of 1986, as amended, which is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state and which agrees to separately account for amounts transferred into such plan from the System. Effective for distributions after December 31, 2007, an Eligible Retirement Plan includes a Roth IRA, subject to any limitations described in Section 408A(c) of the Internal Revenue Code of 1986, as amended. Effective for distributions after December 18, 2015, an Eligible Retirement Plan includes a SIMPLE IRA in accordance with Section 408(p)(1)(B) of the Internal Revenue Code of 1986, as amended, for purposes of a rollover contribution to such SIMPLE IRA, but only if such rollover contribution is made after December 18, 2015, and only if such rollover contribution occurs after the two-year period described in Section 72(t)(6) of the Internal Revenue Code of 1986, as amended;

3. "Distributee" means a member whether or not the member is an active firefighter. In addition, the member's surviving spouse and the member's spouse or former spouse who is an alternate payee under a qualified domestic order, as provided in subsection B of Section 49-126 of this title, are Distributees with regard to the interest of the spouse or former spouse. A Distributee also includes the member's nonspouse designated beneficiary, and certain trusts described in Section 402(c)(11)(B) of the Internal Revenue Code of 1986, as amended, pursuant to Section 401(a)(9)(E) of the Internal Revenue Code of 1986, as amended, who may elect any portion of a payment to be made in a Direct Rollover only to an individual retirement account or annuity (other than an endowment contract) described in Section 408(a) or (b) of the Internal Revenue Code of 1986, as amended (IRA) (including, effective for distributions after December 18, 2015, a SIMPLE IRA but only if such contribution occurs after the two-year period described in Code Section 72(t)(6) and is made in accordance with the Protecting Americans from Tax Hikes Act of 2015), or, effective for distributions after December 31, 2007, to a Roth IRA, that is established on behalf of such nonspouse designated beneficiary for the purpose of receiving the distribution and that will be treated as an inherited IRA pursuant to the provisions of Section 402(c)(11) of the Internal Revenue Code of 1986, as amended. Also, in this case, the determination of any required minimum distribution under Section 401(a)(9) of the Internal Revenue Code of 1986, as amended, that is ineligible for rollover shall be made in accordance with Notice 2007-7, Q&A 17 and 18, 2007-5 Internal Revenue Bulletin 395. The required minimum distribution rules of Section 401(a)(9)(B)(other than clause iv thereof) of the Internal Revenue Code of 1986, as amended, apply to the transferee IRA;
  4. "Direct Rollover" means a payment by the System to the Eligible Retirement Plan specified by the Distributee or, in the case of an automatic rollover, the individual retirement plan that the State Board designates; and
  5. "Mandatory Distribution" means a distribution that is an Eligible Rollover Distribution subject to Section 401(a)(31) of the Internal Revenue Code of 1986, as amended, and is made without the member's consent to a member before the member attains the later of age sixty-two (62) or the member's normal retirement date. A distribution to a surviving spouse, alternate payee, or a distribution made upon a member's death is not a Mandatory Distribution for purposes of the automatic rollover requirements of Section 401(a)(31)(B) of the Internal Revenue Code of 1986, as amended.
- C. At least thirty (30) days before and, effective for years beginning after December 31, 2006, not more than one hundred eighty (180) days before the date of distribution, the Distributee (other than a nonspouse designated beneficiary prior to July 1, 2010) must be provided with a notice of rights which satisfies Section 402(f) of the Internal Revenue Code of 1986, as amended, as to rollover options and tax effects. Such distribution may commence less than thirty (30) days after the notice is given, provided that:

1. The State Board clearly informs the Distributee that the Distributee has a right to a period of at least thirty (30) days after receiving the notice to consider the decision of whether or not to elect a distribution; and
  2. The Distributee, after receiving the notice, affirmatively elects a distribution.
- D. For distributions made after December 31, 2006, but prior to July 1, 2010, a distribution with respect to a nonspouse designated beneficiary shall be made in accordance with Notice 2007-7, Q&A 15, 2007-5 Internal Revenue Bulletin 395. Effective for plan years beginning after December 31, 2009, a distribution with respect to a nonspouse designated beneficiary shall be subject to Sections 401(a)(31), 402(f) and 3405(c) of the Internal Revenue Code of 1986, as amended.
- E. Effective for distributions after December 31, 2014, the guidance under IRS Notice 2014-54 shall be followed for purposes of determining the portion of a disbursement of benefits from the System to a Distributee that is not includable in gross income under Section 72 of the Internal Revenue Code of 1986, as amended.
- F. In the event of a Mandatory Distribution greater than One Thousand Dollars (\$1,000.00) made on or after June 28, 2018, if the member does not elect to have such distribution paid directly to an Eligible Retirement Plan specified by the member in a Direct Rollover or to receive the distribution directly, then the State Board shall pay the distribution in a Direct Rollover to an individual retirement plan designated by the State Board. For purposes of determining whether a Mandatory Distribution is greater than One Thousand Dollars (\$1,000.00), the portion of the member's distribution attributable to any rollover contribution is included.

*Added by Laws 1999, c. 193, § 4, eff. July 1, 1999. Amended by Laws 2000, c. 327, § 9, eff. July 1, 2000; Laws 2003, c. 128, § 5, eff. July 1, 2003; Laws 2007, c. 345, § 2, eff. July 1, 2007; Laws 2008, c. 177, § 3, eff. July 1, 2008; Laws 2010, c. 438, § 4, emerg. eff. June 9, 2010; Laws 2011, c. 279, § 4, emerg. eff. May 19, 2011; Laws 2012, c. 364, § 6; Laws 2015, c. 367, § 2, emerg. eff. June 4, 2015; Laws 2017, c. 95, § 1, emerg. eff. April 25, 2017.*

#### **§11-49-106.4. Trustee-to-trustee transfer - Rules.**

- A. An individual who has been designated, pursuant to Section 401(a)(9)(E) of the Internal Revenue Code of 1986, as amended, as the beneficiary of a deceased member and who is not the surviving spouse of the member, may elect, in accordance with Section 402(c)(11) of the Internal Revenue Code of 1986, as amended, to have a direct trustee-to-trustee transfer of any portion of such beneficiary's distribution from the Oklahoma Firefighters Pension and Retirement System made only to an individual retirement account or individual retirement annuity (other than an endowment contract) described in Section 408(a) or (b) of the Internal Revenue Code of 1986, as amended (IRA)(including, effective for distributions after December 18, 2015, a SIMPLE IRA but only if such contribution occurs after the two-year period described in Section 72(t)(6) of the Internal Revenue Code of 1986, as amended, and is made in accordance with the Protecting

Americans from Tax Hikes Act of 2015), or, effective for distributions after December 31, 2007, to a Roth individual retirement account or annuity described in Section 408A of the Internal Revenue Code of 1986, as amended (Roth IRA), that is established on behalf of such designated individual for the purpose of receiving the distribution. If such transfer is made then:

1. For distributions made after December 31, 2006, but prior to July 1, 2010, the transfer is treated as an eligible rollover distribution for purposes of Section 402(c)(11) of the Internal Revenue Code of 1986, as amended. For plan years beginning after December 31, 2009, the transfer is treated as an eligible rollover distribution;
  2. The transferee IRA is treated as an inherited individual retirement account or an inherited individual retirement annuity (within the meaning of Section 408(d)(3)(C) of the Internal Revenue Code of 1986, as amended) and must be titled in the name of the deceased member, for the benefit of the beneficiary; and
  3. The required minimum distribution rules of Section 401(a)(9)(B) (other than clause iv thereof) of the Internal Revenue Code of 1986, as amended, apply to the transferee IRA.
- B. A trust maintained for the benefit of one or more designated beneficiaries shall be treated in the same manner as a designated beneficiary.
- C. The Oklahoma Firefighters Pension and Retirement Board shall promulgate such rules as are necessary to implement the provisions of this section.

*Added by Laws 2007, c. 345, § 3, eff. July 1, 2007. Amended by Laws 2010, c. 438, § 5, emerg. eff. June 9, 2010; Laws 2011, c. 279, § 5, emerg. eff. May 19, 2011; Laws 2012, c. 364, § 7; Laws 2017, c. 95, § 2, emerg. eff. April 25, 2017.*

#### **§11-49-106.5. Written election for direct payments - Definitions - Rules.**

- A. A member who is an eligible retired public safety officer and who wishes to have direct payments made toward the member's qualified health insurance premiums from the member's monthly disability benefit or monthly pension payment must make a written election in accordance with Section 402(l) of the Internal Revenue Code of 1986, as amended, on the form provided by the Oklahoma Firefighters Pension and Retirement System, as follows:
1. The election must be made after the member separates from service as a public safety officer with the member's participating municipality;
  2. The election shall only apply to distributions from the System after December 31, 2006, and to amounts not yet distributed to the eligible retired public safety officer;

3. Payments from the system for an eligible retired public safety officer's qualified health insurance premiums made directly to the provider of such coverage can only be made from the member's monthly disability benefit or monthly pension payment from the System and cannot be made from the Deferred Option Plan; and
4. The aggregate amount of the exclusion from an eligible retired public safety officer's gross income is Three Thousand Dollars (\$3,000.00) per calendar year.

B. As used in this section:

1. "Public safety officer" means a member serving a public agency in an official capacity, with or without compensation, as a law enforcement officer, firefighter, chaplain, or as a member of a rescue squad or ambulance crew;
2. "Eligible retired public safety officer" means a member who, by reason of disability or attainment of normal retirement date or age, is separated from service as a public safety officer with the member's participating municipality; and
3. "Qualified health insurance premiums" are premiums for coverage for the eligible retired public safety officer, the eligible retired public safety officer's spouse, and dependents, as defined in Section 152 of the Internal Revenue Code of 1986, as amended, by an accident or health plan or a qualified long-term care insurance contract, as defined in Section 7702B(b) of the Internal Revenue Code of 1986, as amended. The health plan does not have to be sponsored by the eligible retired public safety officer's former participating municipality.

- C. The Oklahoma Firefighters Pension and Retirement Board may promulgate such rules or procedures as are necessary to implement the provisions of this section or to facilitate a member's election under Section 402(l) of the Internal Revenue Code of 1986, as amended.

*Added by Laws 2007, c. 345, § 4, eff. July 1, 2007. Amended by Laws 2013, c. 388, § 6, emerg. eff. May 29, 2013; Laws 2023, c. 151, § 3, emerg. eff. May 1, 2023.*

**§11-49-108. Volunteer fire fighters with less than 10 years' service - Pension rights.**

- A. Any volunteer firefighter who is appointed as a paid firefighter and serves less than ten (10) years as a paid firefighter shall be entitled to receive one-twentieth (1/20) of a volunteer pension earned over twenty (20) years for each full year served as a volunteer firefighter and one-twentieth of one-half (1/20 of 1/2) of the average salary received for each full year the firefighter served as a paid firefighter.
- B. Any volunteer firefighter who is appointed as a paid firefighter after May 15, 1992, and serves ten (10) or more years as a paid firefighter, shall be entitled to credit no more than five (5) years of volunteer time to complete a twenty-year paid service pension with

remaining volunteer time computed at one-twentieth (1/20) of a volunteer pension earned over twenty (20) years for each additional volunteer year.

- C. For purposes of determining benefits pursuant to this section, total credited service for paid and volunteer service shall not exceed thirty (30) years; provided, the most recent years of service shall be used in determining total credited service for paid and volunteer service.
- D. Nothing contained in this section shall be construed to create an eligibility for pension which is not otherwise provided by law.

*Added by Laws 1977, c. 256, § 49-108, eff. July 1, 1978. Amended by Laws 1980, c. 352, § 16, eff. Jan. 1, 1981; Laws 1992, c. 203, § 1, emerg. eff. May 15, 1992; Laws 2000, c. 327, § 10, eff. July 1, 2000; Laws 2013, c. 388, § 7, eff. Nov. 1, 2013; Laws 2022, c. 232, § 6, eff. Nov. 1, 2022.*

#### **§11-49-109. Retirement for disability - Restoration to service - Disability not in line of duty.**

- A. Whenever any firefighter serving in any capacity in a regularly constituted fire department of a municipality shall become so physically or mentally disabled while in, or in consequence of, the performance of the firefighter's duty as to prevent the effective performance of the firefighter's duties, the State Board may, upon the firefighter's written request, or without such request if the State Board deems it for the good of the department, retire the firefighter from active service, and if so retired, shall direct that the firefighter be paid from the System a monthly pension equal to the greater of:
  - 1. Fifty percent (50%) of the average monthly salary which was paid to the firefighter during the last thirty (30) months of the firefighter's service; or
  - 2. Two and one-half percent (2 1/2%) of the firefighter's final average salary multiplied by the member's years of credited service, not to exceed thirty (30) years, provided such firefighter has completed twenty (20) or more years of credited service.
- B. If the disability ceases within two (2) years from the date of the firefighter's disability retirement and before the firefighter's normal retirement date, the formerly disabled person shall be restored to active service at the salary attached to the rank the firefighter held at the time of the firefighter's disability retirement provided the firefighter is capable of performing the duties of a firefighter. Whenever such disability shall cease, such disability pension provided pursuant to paragraph 1 of subsection A of this section shall cease. If a firefighter participates in the Oklahoma Firefighters Deferred Option Plan pursuant to Section 49-106.1 of this title, the firefighter's disability pension provided pursuant to this subsection shall be reduced to account for the firefighter's participation in the Oklahoma Firefighters Deferred Option Plan.
- C. Whenever any firefighter, who has served in any capacity in a regularly constituted fire department of a municipality of the state, and who has served less than the firefighter's normal retirement date, shall become so physically or mentally disabled from causes not arising in the line of duty as to prevent the effective performance of the firefighter's



duties, the firefighter shall be entitled to a pension during the continuance of such disability based upon the firefighter's service period which shall be fifty percent (50%) of the average monthly salary which was paid to the firefighter during the last sixty (60) months of the firefighter's service.

- D. No firefighter shall accrue additional service time while receiving a disability pension; provided further, that nothing herein contained shall affect the eligibility of any firefighter to apply for and receive a retirement pension after the firefighter's normal retirement date; provided further, that no firefighter shall receive retirement benefits from the System during the time the firefighter is receiving disability benefits from the System. Any member or beneficiary eligible to receive a monthly benefit pursuant to this section may make an election to waive all or a portion of monthly benefits.
- E. If the requirements of Section 49-106.5 of this title are satisfied, a member who, by reason of disability, is separated from service as a public safety officer with the member's participating municipality, may elect to have payment made directly to the provider for qualified health insurance premiums by deduction from his or her monthly disability benefit, after December 31, 2006, in accordance with Section 402(l) of the Internal Revenue Code of 1986, as amended. For distributions made after December 29, 2022, the election provided for under Section 402(l) of the Internal Revenue Code of 1986, as amended, may be made whether payment of the premiums is made directly to the provider of the accident or health plan or qualified long-term care insurance contract by deduction from a distribution from the System or is made to the member.

*Added by Laws 1977, c. 256, § 49-109, eff. July 1, 1978. Amended by Laws 1980, c. 352, § 17, eff. Jan. 1, 1981; Laws 1985, c. 222, § 6, emerg. eff. July 8, 1985; Laws 2004, c. 546, § 4, eff. July 1, 2004; Laws 2006, 2nd Ex.Sess., c. 46, § 13, eff. July 1, 2006; Laws 2007, c. 345, § 5, eff. July 1, 2007; Laws 2023, c. 151, § 4, emerg. eff. May 1, 2023.*

#### **§11-49-110. Certificates of disability - Presumptions – Medical evidence and records.**

- A. No firefighter shall be retired, as provided in Section 49-109 of this title, or receive any pension from the System, unless there shall be filed with the State Board certificates of the firefighter's disability. Any member of the fire department of any municipality who is disabled as a result of heart disease, injury to the respiratory system, infectious disease, or the existence of any cancer which heart disease, injury to the respiratory system, infectious disease, or cancer was not revealed by the physical examination passed by the member upon entry into the department, shall be presumed to have incurred the heart disease, injury to the respiratory system, infectious disease, or cancer while performing the firefighter's duties as a member of such department unless the contrary is shown by competent evidence. As used in this section, "infectious disease" means hepatitis, human immunodeficiency virus, meningitis and tuberculosis. Effective November 10, 1999, the provisions of this subsection relating to infectious disease shall apply.
- B. Medical treatment based on the presumptions prescribed by subsection A of this section shall be provided by the municipality as a job-related illness until a court of competent

jurisdiction determines that the presumption does not apply. If it is subsequently determined that the illness is not job-related, the workers' compensation provider shall be reimbursed for expenditures made for health care services by the medical plan or benefit provided by the municipality for the employee.

- C. If any such member fails to submit evidence of a physical examination prior to entry into the fire department, there shall be no presumption the heart disease, injury to the respiratory system, infectious disease, or cancer was incurred while performing the firefighter's official duties and it shall be the duty of the State Board to determine if the heart disease, injury to the respiratory system, infectious disease, or cancer was incurred while performing the member's official duties.
- D. Whenever a participating municipality on behalf of a member or a member applies for a disability benefit, the application shall be accompanied by proof of injury unless otherwise provided and medical evidence supporting the existence of a disability, certified by the member's or municipality's physician, that the member is unable to perform the duties of a firefighter. Should the application be made by a municipality, the member may submit medical evidence or reports from the member's physician to the local board. If both the municipality's physician and the member's physician certify to the disability, the local board shall act upon the application.
- E. In regards to applications made by either an individual member or a municipality, should the physicians disagree, or if there is only one physician statement, the local board shall be required to have all the medical records concerning the applicant's disability reviewed by a physician selected by the local board and, if required by the reviewing physician, the local board shall have the member examined. The local board shall act upon all the physician's statements. Local board physician examinations and certifications shall be paid by the State Board and shall be limited to only those conditions upon which the member or the municipality on behalf of the member is requesting a disability.
- F. If the State Board deems appropriate, an independent physician may be selected by the State Board to review medical records and examine the member. The physicians selected by the State Board shall submit a report and recommendation to the State Board. The local board may request assistance from the State Board in selecting a physician. Final determination on all disability applications shall rest solely with the State Board.

*Added by Laws 1977, c. 256, § 49-110, eff. July 1, 1978. Amended by Laws 1980, c. 352, § 18, eff. Jan. 1, 1981; Laws 1982, c. 320, § 2, operative July 1, 1982; Laws 1987, c. 236, § 145, emerg. eff. July 20, 1987; Laws 1993, c. 353, § 2, emerg. eff. June 10, 1993; Laws 1998, c. 296, § 1, eff. July 1, 1998; Laws 2001, c. 359, § 1, eff. July 1, 2001; Laws 2002, c. 398, § 4, eff. July 1, 2002.*

#### **§11-49-111. Temporary sickness or disability.**

- A. Whenever any member of the fire department of any municipality, on account of sickness or temporary disability, other than a burn injury, caused or sustained while in the discharge of the member's duty as such member, is unable to perform the member's duties, notwithstanding the workers' compensation provisions of Title 85A of the Oklahoma Statutes related to temporary disability benefits, the salary shall be paid by the municipality to the member and shall continue while the member is sick or temporarily disabled for a period of not more than six (6) months with the municipality having the option of extending the period for up to an additional six (6) months, not to exceed a total of twelve (12) months, after which period the provisions for disability benefits under the Oklahoma Firefighters Pension and Retirement System shall apply. The salary received by the member under this subsection while the member is sick or temporarily disabled for a period specified in this subsection shall be, or deemed to be, part of the member's actual paid gross salary under the Oklahoma Firefighters Pension and Retirement System. Contributions shall be made on actual paid gross salary paid pursuant to this section.
- B. Whenever any member of the fire department of any municipality, on account of a burn injury, caused or sustained while in the discharge of the member's duty as such member, is unable to perform the member's duties, notwithstanding the workers' compensation provisions of Title 85A of the Oklahoma Statutes related to temporary disability benefits, the salary shall be paid by the municipality to the member and shall continue while the member is sick or temporarily disabled for a period of not more than twelve (12) months with the municipality having the option of extending the period for up to an additional six (6) months, not to exceed a total of eighteen (18) months, after which the period the provisions for disability benefits under the Oklahoma Firefighters Pension and Retirement System shall apply. The salary received by the member under this subsection while the member is sick or temporarily disabled for a period specified in this subsection shall be, or deemed to be, part of the member's actual paid gross salary under the Oklahoma Firefighters Pension and Retirement System. Contributions shall be made on actual paid gross salary paid pursuant to this section.
- C. Should a member receiving a salary under this section be eligible to receive, and should the salary of the member under this section exceed any temporary disability benefit paid to the member under the workers' compensation provisions of Title 85A of the Oklahoma Statutes, the member shall transfer such temporary disability benefits under the workers' compensation provisions of Title 85A of the Oklahoma Statutes to the municipality while the member is sick or temporarily disabled.

*Added by Laws 1977, c. 256, § 49-111, eff. July 1, 1978. Amended by Laws 1980, c. 352, § 19, eff. Jan. 1, 1981; Laws 1993, c. 80, § 1, eff. July 1, 1993; Laws 1997, c. 182, § 1, eff. July 1, 1997; Laws 2010, c. 438, § 6, emerg. eff. June 9, 2010; Laws 2012, c. 364, § 8; Laws 2020, c. 38, § 1.*

#### **§11-49-112. Pensions for loss of life.**

- A. Whenever any member of the fire department shall lose his or her life by reason of any injury or sickness sustained by him or her while in, or in consequence of, the performance of his or her duty or while on active duty in the National Guard and Reserves called to active duty, leaving a surviving spouse, or child or children under the age of eighteen (18) years, then, upon satisfactory proof of such facts made to it, the State Board shall order and direct that a monthly pension be paid. Such amount shall be determined in accordance with the provisions of subsection A of Section 49-109 of this title. In the event of the death of the surviving spouse, the pension shall cease, and should there then be but one living child such child shall receive an amount equal to one hundred percent (100%) of the pension, but if there then be more than one living child, one hundred percent (100%) of the pension shall be divided equally between the children until each child reaches the age of eighteen (18) years or until the age of twenty-two (22) years if the child is enrolled full-time and regularly attending a public or private school or any institution of higher education. In the event the State Board finds that such a child who is not married at the time of death of the member or the member's surviving spouse and who at the time the child attains or attained the age of eighteen (18) years is either physically or mentally disabled, the pension shall continue so long as such disability remains. Upon the death of the firefighter and surviving spouse, if any, the physically or mentally disabled child shall be entitled to have paid to the child's trustee of a trust, whether inter vivos or testamentary, which trust provides for the receipt of the pension benefits to be held and administered for the sole benefit of the physically or mentally disabled child, or if there is no trust, to the child's legally appointed guardian, an amount not to exceed one hundred percent (100%) of the pension. The money paid to the guardian or trustee shall be used solely for the benefit of the disabled child and it shall be reported annually to the State Board. The payment provided shall be calculated after payments have been made to all eligible children as provided in this subsection. If the member does not leave a beneficiary or disabled child as described in this subsection, the accumulated contributions made to the System by the member shall be paid to the estate of the member.
- B. Whenever any member of the fire department who has not terminated employment shall lose his or her life for any reason not described in subsection A of this section, after completing less than twenty (20) years of credited service, leaving a surviving spouse, or child or children under the age of eighteen (18) years, then upon satisfactory proof of such facts made to it, the State Board shall order and direct that a monthly pension be paid. Such amount shall be fifty percent (50%) of the average monthly salary which was paid to the firefighter during the last sixty (60) months of the firefighter's service. In the event of the death of the surviving spouse, the pension shall cease, and should there then be but one living child such child shall receive an amount equal to one hundred percent (100%) of the pension, but if there then be more than one living child, one hundred percent (100%) of the pension shall be divided equally between the children until each child reaches the age of eighteen (18) years or the age of twenty-two (22) years if the child is enrolled full-time and regularly attending a public or private school or any institution of higher education. In the event the State Board finds that such a child who is

not married at the time of death of the member or the member's surviving spouse and who at the time the child attains or attained the age of eighteen (18) years is either physically or mentally disabled, the pension shall continue so long as the disability remains. Upon the death of the firefighter and surviving spouse, if any, said physically or mentally disabled child shall be entitled to have paid to the child's trustee of a trust, whether inter vivos or testamentary, which trust provides for the receipt of the pension benefits to be held and administered for the sole benefit of said physically or mentally disabled child, or if there is no trust, to the child's legally appointed guardian, an amount not to exceed one hundred percent (100%) of the pension. The money paid to the guardian or trustee shall be used solely for the benefit of the disabled child and it shall be reported annually to the State Board. The payment provided shall be calculated after payments have been made to all eligible children as provided in this subsection. If the member does not leave a beneficiary or disabled child as described in this subsection, the accumulated contributions made to the System by the member shall be paid to the estate of the member.

- C. For purposes of this section, a child shall not be considered disabled if the child is able to pursue a remunerative occupation, with the remuneration being reasonably substantial rather than merely nominal.

*Laws 1977, c. 256, § 49-112, eff. July 1, 1978; Laws 1980, c. 352, § 20, eff. Jan. 1, 1981. Amended by Laws 1990, c. 143, § 2, emerg. eff. May 1, 1990; Laws 1991, c. 125, § 1, emerg. eff. April 29, 1991; Laws 2007, c. 356, § 3, emerg. eff. June 4, 2007.*

#### **§11-49-113. Death of firefighter for any cause – Payment of benefits to beneficiaries.**

A.

1. In the event of the death of a firefighter who at the time of the firefighter's death was drawing a pension, other than a disability pension, or who at the time of the firefighter's death (whether death occurred while on duty, but not in or in consequence of the performance of duty, or while on vacation or off duty) was eligible, upon written request, to retire and draw a pension, other than a disability pension, the beneficiary of such person shall be paid an amount not to exceed one hundred percent (100%) of said pension.
2. In the event of the death of a firefighter who at the time of the firefighter's death was drawing, or eligible to draw, a disability pension for a physical or mental disability that occurred while in, or in consequence of, the performance of the firefighter's duty, and which prevented the effective performance of the firefighter's duties, and which caused the State Board to retire the firefighter from active service, the beneficiary of such person shall be paid an amount not to exceed one hundred percent (100%) of the pension paid in accordance with subsection A of Section 49-109 of this title.
3. In the event of the death of a firefighter who at the time of the firefighter's death was drawing, or eligible to draw, a disability pension for a physical or mental disability

from causes not arising in the line of duty and which prevented the effective performance of the firefighter's duties, the beneficiary of such person shall be paid an amount not to exceed one hundred percent (100%) of the pension paid in accordance with subsection C of Section 49-109 of this title.

4. If a firefighter, who does not have a surviving beneficiary, and to whom a retirement or disability benefit has been awarded, or who is eligible therefore, dies or, if later, the last surviving beneficiary dies, prior to receiving payments equal to or greater than the total contributions made by the employee, as defined in the next sentence, then a payment shall be made to the member's estate or, if applicable, the last surviving beneficiary's estate equal to the total contributions made by the employee minus the payments made including payments made, or to be made, from the Deferred Option Plan but excluding the death benefit pursuant to Section 49-113.2 of this title. The total contributions made by the employee for purposes of the prior sentence shall mean the sum of:
  - a. the member's accumulated contributions,
  - b. payments made to repurchase credited service pursuant to Section 49-117.1 of this title,
  - c. payments made to transfer credited service from another retirement system pursuant to subsection A of Section 49-117.2 or Section 49-117.3 of this title, and
  - d. payments made to purchase prior military service credit pursuant to subsection E of Section 49-138 of this title.

Total contributions, as used in this paragraph, shall exclude interest earned or paid with respect to any contribution or payment described in subparagraphs a through d of this paragraph.

5. Any person eligible to receive a payment pursuant to this section may make an election to waive all or a portion of monthly payments.
- B. In the event of the death of the surviving spouse, the pension shall cease, and should there then be but one living child same shall receive an amount equal to one hundred percent (100%) of said pension, but if there then be more than one living child, one hundred percent (100%) of said pension shall be divided equally between the children until each child reaches the age of eighteen (18) years or until the age of twenty-two (22) years if the child is enrolled full time and regularly attending a public or private school or any institution of higher education. Provided, that in the event the State Board finds that such a child who is not married at the time of death of the member or the member's surviving spouse and who at the time the child attains or attained the age of eighteen (18) years is either physically or mentally disabled, the pension thereof shall continue so long as such disability remains; provided, that upon the death of the firefighter and surviving spouse, if any, said physically or mentally disabled child shall be entitled to have paid to the

child's trustee of a trust, whether inter vivos or testamentary, which trust provides for the receipt of the pension benefits to be held and administered for the sole benefit of said physically or mentally disabled child, or if there is no trust, to the child's legally appointed guardian, an amount not to exceed one hundred percent (100%) of said pension. The money so paid to the guardian or trustee shall be used solely for the benefit of the disabled child and it shall be reported annually to the State Board. A child shall not be considered disabled if the child is able to pursue a remunerative occupation, with the remuneration being reasonably substantial rather than merely nominal. The payment so provided shall be calculated after payments have been made to all eligible children as provided in this section; provided further, that beneficiaries now receiving pensions under the provisions of Sections 49-112 or 49-113 of this title shall, upon application to the State Board, thereafter be entitled to a pension equal to the amount which they would have received if this act were in effect at the time the right to said pension accrued.

- C. In the event a surviving spouse of a member remarried prior to June 7, 1993, the surviving spouse shall be eligible to receive the pension benefits provided for in this section. To receive the pension benefits provided for in this section the surviving spouse falling within this section shall submit a written request for such benefits to the Oklahoma Firefighters Pension and Retirement System. The Oklahoma Firefighters Pension and Retirement System shall approve requests by surviving spouses meeting the requirements of this section. Upon approval by the Oklahoma Firefighters Pension and Retirement System, the surviving spouse shall be entitled to the pension benefits provided for in this section beginning from the date of approval forward. Pension benefits provided to surviving spouses falling within this section shall not apply to alter any amount of pension benefits paid or due prior to the Oklahoma Firefighters Pension and Retirement System's approval of the remarried surviving spouse's written request for benefits.
- D. No surviving spouse shall receive benefits from this section, Section 50-117 of this title, or Section 2-306 of Title 47 of the Oklahoma Statutes as the surviving spouse of more than one member of the Oklahoma Firefighters Pension and Retirement System, the Oklahoma Police Pension and Retirement System, or the Oklahoma Law Enforcement Retirement System. The surviving spouse of more than one member shall elect which member's benefits he or she will receive.
- E. Upon the death of a retired member, the benefit payment for the month in which the retired member died, if not previously paid, shall be made to the beneficiary of the member or to the member's estate if there is no beneficiary. Such benefit payment shall be made in an amount equal to a full monthly benefit payment regardless of the day of the month in which the retired member died.
- F. Upon the death of an unmarried firefighter, or a firefighter whose spouse does not meet the qualifications of beneficiary who has one or more children, said child or children shall receive pension benefits as provided in subsection B of this section as if the surviving spouse had died; provided, that upon the death of the firefighter, said child or children shall be entitled to have the System pay to the child's or children's trustee of a



trust, whether inter vivos or testamentary, which trust provides for the receipt of the pension benefits to be held and administered for the sole benefit of said child, or if there is no trust, to the child's or children's legally appointed guardian, the pension benefits as provided in subsection B of this section in an amount not to exceed one hundred percent (100%) of said pension. The money so paid to the guardian or trustee shall be used solely for the benefit of the child and it shall be reported annually to the State Board.

*Laws 1977, HB 1100, c. 256, § 49-113, eff. July 1, 1978; Amended by Laws 1980, SB 265, c. 352, § 21, eff. January 1, 1981; Amended by Laws 1985, HB 1433, c. 222, § 7, emerg. eff. July 8, 1985; Amended by Laws 1991, HB 1551, c. 125, § 2, emerg. eff. April 29, 1991; Amended by Laws 1993, HB 1035, c. 126, § 3, emerg. eff. May 3, 1993; Amended by Laws 1993, SB 244, c. 322, § 1, emerg. eff. June 7, 1993; Amended by Laws 1994, SB 773, c. 84, § 2, emerg. eff. July 1, 1994; Amended by Laws 1994, SB 615, c. 351, § 1, emerg. eff. July 1, 1994; Amended by Laws 1997, HB 1089, c. 363, § 1, emerg. eff. June 11, 1997; Amended by Laws 1998, SB 1032, c. 419, § 1, emerg. eff. July 1, 1998; Amended by Laws 2001, HB 1251, c. 49 § 1, emerg. eff. April 10, 2001; Amended by Laws 2002, HB 2166, c. 330, § 1, emerg. eff. July 1, 2002; Amended by Laws 2003, SB 286, c. 334, § 3, emerg. eff. May 29, 2003; Amended by Laws 2004, SB 1389, c. 546, § 5, emerg. eff. July 1, 2004; Amended by Laws 2005, SB 377, c. 203, § 2, emerg. eff. May 20, 2005; Amended by Laws 2006, 2nd Extr. Sess., HB 1179, c. 46, § 14, emerg. eff. July 1, 2006; Amended by Laws 2007, SB 859, c. 356, § 4, emerg. eff. June 4, 2007; Amended by Laws 2025, HB 1091, c. 142, § 2, emerg. eff. May 13, 2025.*

#### **§11-49-114. Members entitled to benefits for disability or loss of life.**

Any member serving in any capacity in a regularly constituted fire department of a municipality of this state who shall become physically or mentally disabled as provided in Section 49-109 of this title, or shall lose his life as provided in Section 49-112 of this title, where said disability or loss of life was occasioned in fighting or preventing fires or in carrying out any order or direction of the chief or acting chief of said department shall be entitled to all of the benefits authorized by said sections.

*Laws 1977, c. 256, § 49-114, eff. July 1, 1978; Laws 1980, c. 352, § 23, eff. Jan. 1, 1981; Laws 1992, c. 390, § 2, emerg. eff. June 9, 1992.*

#### **§11-49-116. Physical performance/agility test and examination – Retired disabled persons.**

- A. All candidates being considered for a position of a paid firefighter shall pass the required pre-employment offer physical performance/agility test based on standards established by the State Board; provided that the time between the administration of the physical performance/agility test approval for membership in the System by the Executive Director and the candidate's actual hire date by the participating municipality is less than twelve (12) months, provided further that a volunteer firefighter who passes an agility test at the time he or she is enrolled as a firefighter in a combination paid and volunteer fire department shall not be required to take a second agility test at the time of appointment as a paid firefighter in the same fire department. After review of a candidate's physical performance/agility test presented to the System by a participating municipality or its fire



department, the Executive Director may require that a second physical performance/agility test be administered to said candidate by and under the supervision of the Executive Director. Successful completion of the second physical performance/agility test shall be required before said candidate's application for membership in the System can be approved.

- B. The State Board shall require that any candidate applying for entrance as a member of the System, who has been offered a position of a paid firefighter and before entering the employment of a participating municipality as a paid firefighter, must successfully complete a physical examination, as promulgated by the administrative rules established by the State Board, in order to participate and qualify to receive any benefits from the System; provided that when the System receives all the information necessary for entrance into the System, including written notice from the System's physician that the candidate has met the minimum medical requirements for entrance, the Executive Director shall have the authority to approve an entrance date for the candidate no earlier than the date all the necessary information for entrance is received or the actual hire date whichever is later; provided that the time between the administration of the physical examination approval for membership in the System by the Executive Director and the candidate's actual hire date by the participating municipality is less than six (6) months. All candidates shall be of good moral character, free from deformities, mental or physical conditions, disease and alcohol or drug addiction, which would prohibit a candidate from performing duties as a firefighter. The State Board shall have the authority to deny or revoke the membership of a candidate submitting false information in such candidate's membership application and shall have final authority in determining eligibility for membership pursuant to the provisions of this article. This subsection shall not apply to any person who terminates employment with a participating municipality as a paid firefighter and is reemployed by the participating municipality or employed by another participating municipality within six (6) months of such termination, unless such person was terminated for medical reasons.
- C. Any person retired for disability under this article may be summoned before the State Board herein provided for, any time hereafter, and shall submit himself thereto for examination as to his fitness for duty, and shall abide the decision and order of the State Board with reference thereto; and all members of the fire department, who may be retired under the provisions of this article, shall report to some physician designated by the State Board when so retired, as required by the State Board.

*Added by Laws 1977, c. 256, § 49-116, eff. July 1, 1978. Amended by Laws 1980, c. 352, § 25, eff. Jan. 1, 1981; Laws 1982, c. 320, § 3, operative July 1, 1982; Laws 1992, c. 390, § 3, emerg. eff. June 9, 1992; Laws 2000, c. 327, § 11, eff. July 1, 2000; Laws 2002, c. 398, § 5, eff. July 1, 2002; Laws 2003, c. 128, § 6, eff. July 1, 2003.*

### **§11-49-117. Forfeiture of pensions and allowances.**

When any person who shall have received any benefits from the System shall fail to report himself for examination for duty as required herein, unless excused by the State Board, or shall disobey the requirements of said State Board under this article, in respect to said examination or duty, then the State Board shall order that such pension or allowance as may have been granted to such person shall immediately cease, and such person shall receive no further pension or allowance or benefit under this article.

*Laws 1977, c. 256, § 49-117, eff. July 1, 1978; Laws 1978, c. 280, § 1, eff. July 1, 1978; Laws 1980, c. 352, § 26, eff. Jan. 1, 1980.*

### **§11-49-117.1. Termination of service before normal retirement date - Refunds - Vested benefits - Retirement annuity - Rejoining System.**

- A. A member who terminates service before normal retirement date, other than by death or disability shall, upon application filed with the State Board, be refunded from the Fund an amount equal to the sum of:

1. Accumulated contributions the member has made to the Fund;
2. Payments made to repurchase credited service pursuant to this section;
3. Payments made to transfer credited service from another retirement system pursuant to subsection A of Section 49-117.2 or Section 49-117.3 of this title; and
4. Payments made to purchase prior military service credit pursuant to subsection E of Section 49-138 of this title.

A refund made pursuant to this paragraph shall exclude interest earned or paid with respect to any contribution or payment described in subparagraphs 1 through 4 of this subsection, and any amount contributed by the municipality or state, and interest earned with respect to such contributed amount.

- B. If a member has completed ten (10) years of credited service at the date of termination, the member may elect a vested benefit in lieu of receiving the refund described in subsection A of this section.
- C. If the member who has completed ten (10) or more years of credited service as prescribed by subsection B of this section elects the vested benefit, the member shall be entitled to a monthly retirement annuity commencing on the date the member reaches fifty (50) years of age or the date the member would have had twenty (20) years of credited service had the member's employment continued uninterrupted, whichever is later. The annual amount of such retirement annuity shall be equal to two and one-half percent (2 1/2%) of the annualized final average salary multiplied by the number of years of credited service

not to exceed thirty (30) years. The death benefits provided for in Section 49-113.2 of this title shall not apply to any member retiring under the provisions of this section.

- D. If a member who terminated employment and elected, or was eligible to elect, a vested benefit dies prior to being eligible to receive benefits, the member's beneficiary, as defined in paragraph 16 of Section 49-100.1 of this title, shall be entitled to the member's normal monthly retirement benefit on the date the deceased member would have been eligible to receive the benefit.
- E. If a member terminates employment and withdraws the member's accumulated contributions and then subsequently rejoins the System, he may pay to the System the sum of the accumulated contributions he has withdrawn plus ten percent (10%) annual interest from the date of withdrawal to the date of repayment and shall receive the same benefits as if he had never withdrawn his contributions.
- F. Members may make the repayment described in subsection E of this section in cash by a trustee-to-trustee transfer or direct rollover of non-Roth funds from a Code Section 403(b) annuity or custodial account, an eligible deferred compensation plan described in Code Section 457(b) which is maintained by an eligible employer described in Code Section 457(e)(1)(A), a Code Section 401(a) qualified plan, or a combination thereof, provided that after-tax funds in retirement plans shall not be used to make a repayment.
- G. In the event the member does not pay the purchase price in whole or part pursuant to subsection F of this section, the State Board may permit the member to pay the remaining purchase price in cash by certified check, to amortize the remaining purchase price over a period not to exceed sixty (60) months, or other method approved by the State Board. Any amortized payments under this subsection shall be made by payroll deductions on an after-tax basis and shall not be picked up by the member's employer. The amortized payments shall include interest at a rate not to exceed the actuarially assumed interest rate adopted by the State Board for investment earnings each year. Any member who ceases to make payment, terminates, retires, or dies before completing the payments provided for in this subsection shall receive prorated service credit for only those payments made, not including interest, unless the unpaid balance, including interest, is paid by the member, the member's surviving spouse, the member's beneficiary, or the member's estate or successor in interest within ninety (90) days after the first to occur of said member's termination, retirement, or death; provided that no retirement benefits shall be payable until the earliest of the date the unpaid balance is paid in full or ninety (90) days after the first to occur of the member's termination, retirement, or death.
- H. A firefighter shall not be permitted to withdraw from the System while employed as a firefighter in a participating municipality.
- I. The State Board shall promulgate such rules or procedures as are necessary to implement the provisions of this section.

*Laws 1980, SB 265, c. 352, § 27, eff. January 1, 1981; Amended by Laws 1985, HB 1433, c. 222, § 8, emerg. eff. July 8, 1985; Amended by Laws 1987, HB 1473, c. 236, § 147, emerg. eff. July 20, 1987; Amended by Laws 1990, SB 810, c. 340, § 1, emerg. eff. July 1, 1990; Amended by Laws 1993, HB 1035, c. 126, § 4, emerg. eff. May 3, 1993; Amended by Laws 2002, HB 2309, c. 398, § 6, emerg. eff. July 1, 2002 ; Amended by Laws 2003, SB 639, c. 128, § 7, emerg. eff. July 1, 2003 ; Amended by Laws 2013, HB 2078, c. 165, § 3, eff. November 1, 2013; Amended by Laws 2013, SB 1101, c. 388, § 8, eff. November 1, 2013 ; Amended by Laws 2014, SB 2024, c. 281, § 6, emerg. eff. May 12, 2014 ; Amended by Laws 2016, SB 1022, c. 37, § 1, emerg. eff. July 1, 2016 ; Amended by Laws 2022, HB 2487, c. 232, § 7, eff. November 1, 2022 ; Amended by Laws 2025, HB 1091, c. 142, § 3, emerg. eff. May 13, 2025 .*

#### **§11-49-117.2. Transfer of credited service from or to other retirement system.**

- A. A paid member of the Oklahoma Firefighters Pension and Retirement System may receive up to five (5) years of credited service accumulated by the member while a member of the Oklahoma Police Pension and Retirement System, the Oklahoma Law Enforcement Retirement System, the Teacher's Retirement System of Oklahoma or the Oklahoma Public Employees Retirement System, if the member is not receiving or eligible to receive retirement credit or benefits from said service in any other public retirement system. To receive the service credit prior to January 1, 1991, the member shall pay a five percent (5%) contribution and interest of not to exceed five percent (5%), as may be required by the State Board for each year of service transferred pursuant to this section. Effective January 1, 1991, to receive the service credit, the member shall pay the amount determined by the State Board pursuant to Section 3 of this act. The transferred credited service of the member from another state retirement system shall not alter the member's normal retirement date or vesting requirements. The transferred credited service will be added after the member reaches normal retirement date.
- B. The Oklahoma Firefighters Pension and Retirement System shall transfer credited service to another state retirement system upon request of former paid members. Upon transfer, the former member shall have forfeited all rights in the Oklahoma Firefighters Pension and Retirement System. Employee and city contributions of the former municipal retirement systems prior to January 1, 1981, are not transferable.

*Amended by Laws 1985, c. 222, § 8, emerg. eff. July 8, 1985; Laws 1987, c. 236, § 147, emerg. eff. July 20, 1987. Amended by Laws 1990, c. 340, § 2, eff. July 1, 1990.*

#### **§11-49-117.3. Transferred credited service - Computation of purchase price.**

- A. The State Board shall adopt rules or procedures for computation of the purchase price for transferred credited service. These rules or procedures shall base the purchase price for each year purchased on the actuarial cost of the incremental projected benefits to be purchased. The purchase price shall represent the present value of the incremental projected benefits discounted according to the member's age at the time of purchase. Incremental projected benefits shall be the difference between the projected benefit said

member would receive without purchasing the transferred credited service and the projected benefit after purchase of the transferred credited service computed as of the earliest age at which the member would be able to retire. Said computation shall assume an unreduced benefit and be computed using interest and mortality assumptions consistent with the actuarial assumptions adopted by the Board of Trustees for purposes of preparing the annual actuarial evaluation.

- B. A member wishing to purchase transferred credited service from another retirement system must be an active paid member at the time of purchase and must have been an active paid member for a minimum of thirty (30) months so as to establish an adequate salary history for the computation of the purchase price of transferred credited service. Upon application by an eligible member to purchase transferred credited service, the State Board shall provide the member with a computation of the purchase price for transferred credited service. The computed purchase price shall be good for ninety (90) days from the date the computed purchase price is provided to the member and, except as otherwise provided in subsection F of this section, must be paid within such ninety-day period. After the expiration of the ninety-day period without payment by the member, or payment commencing as provided in subsection F of this section, the member must reapply to purchase transferred credited service, a new purchase price must be computed and provided to the member by the State Board, and a new ninety-day period shall commence.
- C. Transferred credited service shall be taken into account only if payment is received prior to the commencement of benefits, except as otherwise provided in subsection F of this section.
- D. Members who pay the purchase price in cash by the due date described in subsection B of this section may make payment by:
  - 1. A trustee-to-trustee transfer of non-Roth funds from a Code Section 403(b) annuity or custodial account, an eligible deferred compensation plan described in Code Section 457(b) which is maintained by an eligible employer described in Code Section 457(e)(1)(A), and/or a Code Section 401(a) qualified plan, provided that after-tax funds in retirement plans shall not be used to purchase transferred credited service;
  - 2. A direct rollover of tax-deferred funds from a Code Section 403(b) annuity or custodial account, an eligible deferred compensation plan described in Code Section 457(b) which is maintained by an eligible employer described in Code Section 457(e)(1)(A), a Code Section 401(a) qualified plan, and/or a Code Section 408(a) or 408(b) traditional or conduit Individual Retirement Account or Annuity (IRA), provided that Roth accounts, after-tax funds in retirement plans or IRAs, and Coverdell Education Savings Accounts shall not be used to purchase transferred credited service; or
  - 3. Certified check.

A combination of payment methods described in paragraphs 1 through 3 of this subsection may be used.

The State Board shall promulgate such rules or procedures as are necessary to implement the provisions of this subsection.

- E. Members amortizing the purchase price and making amortized payments by payroll deduction on an after-tax basis, pursuant to subsection F of this section, shall have the option of making a cash payment for the balance of the actuarial purchase price with interest due through the date of payment by:
1. A trustee-to-trustee transfer of non-Roth funds from a Code Section 403(b) annuity or custodial account, an eligible deferred compensation plan described in Code Section 457(b) which is maintained by an eligible employer described in Code Section 457(e)(1)(A), and/or a Code Section 401(a) qualified plan, provided that after-tax funds in retirement plans shall not be used to purchase transferred credited service;
  2. A direct rollover of tax-deferred funds from a Code Section 403(b) annuity or custodial account, an eligible deferred compensation plan described in Code Section 457(b) which is maintained by an eligible employer described in Code Section 457(e)(1)(A), a Code Section 401(a) qualified plan, and/or a Code Section 408(a) or 408(b) traditional or conduit Individual Retirement Account or Annuity (IRA), provided that Roth accounts, after-tax funds in retirement plans or IRAs, and Coverdell Education Savings Accounts shall not be used to purchase transferred credited service; or
  3. Certified check.

A combination of payment methods described in paragraphs 1 through 3 of this subsection may be used.

- F. In the event that the member does not pay the purchase price provided for in this section by the due date established in subsection B of this section as provided for in subsection D of this section, the State Board may permit the member to amortize the purchase price over a period not to exceed sixty (60) months or other method approved by the State Board. Such amortized payments shall be made by payroll deductions on an after-tax basis and shall not be picked up by the member's employer. The amortized payments shall include interest at a rate not to exceed the actuarially assumed interest rate adopted by the State Board for investment earnings each year. Any member who ceases to make payment, terminates, retires or dies before completing the payments provided for in this section shall receive transferred, credited service prorated for only those payments made, not including interest, unless the unpaid balance, including interest, is paid by the member, the member's surviving spouse, the member's beneficiary, or the member's estate or successor in interest within ninety (90) days of the first to occur of said member's termination, retirement, or death; provided that no retirement benefits shall be payable

until the earliest of the date the unpaid balance is paid in full or ninety (90) days after the first to occur of the member's termination, retirement, or death.

- G. The State Board shall promulgate such rules or procedures as are necessary to implement the provisions of this section.

*Laws 1990, SB 810, c. 340, § 3, emerg. eff. July 1, 1990; Amended by Laws 1993, SB 244, c. 322, § 2, emerg. eff. June 7, 1993; Amended by Laws 2002, HB 2309, c. 398, § 7, emerg. eff. July 1, 2002 ; Amended by Laws 2003, SB 639, c. 128, § 8, emerg. eff. July 1, 2003 ; Amended by Laws 2004, SB 1389, c. 546, § 6, emerg. eff. July 1, 2004 ; Amended by Laws 2005, SB 377, c. 203, § 3, emerg. eff. May 20, 2005 ; Amended by Laws 2016, SB 1022, c. 37, § 2, emerg. eff. July 1, 2016 ; Amended by Laws 2025, HB 1091, c. 142, § 4, emerg. eff. May 13, 2025 .*

#### **§11-49-117.4. Maximum years of credited service.**

Notwithstanding any other provision in Section 49-100.1 et seq. of Title 11 of the Oklahoma Statutes, the maximum number of years of credited service taken into account under the System shall not exceed thirty (30) years.

*Laws 2025, HB 1091, c. 142, § 6, emerg. eff. May 13, 2025.*

#### **§11-49-118. Additional powers of State Board.**

The State Board shall, in addition to other powers herein granted, have power, to wit:

1. To compel witnesses to attend and testify before it upon all matters connected with the operations of this article, and in the same manner as is or may be provided by law for the taking of testimony before notaries public; and its president or any member of said board may administer oaths to such witnesses;
2. To provide for the payment from the Fund of all its necessary expenses and printing;
3. To make all rules and regulations needful for its guidance in conformity with the provisions of this article; and
4. To bring any action for declaratory relief in the district courts in the state to enforce any provisions of this article or any other applicable state statute.

*Added by Laws 1977, c. 256, § 49-118, eff. July 1, 1978. Amended by Laws 1980, c. 352, § 28, eff. Jan. 1, 1981; Laws 2006, 2nd Ex. Sess., c. 46, § 15, eff. July 1, 2006.*

#### **§11-49-119. Tax on insurance premiums for benefit of fund – Appropriations.**

There is hereby appropriated and set aside for the use and benefit of the Fund, a percentage on all taxes collected on premiums collected by all insurance companies and other entities which are subject to the premium tax levied pursuant to Section 624 of Title 36 of the Oklahoma Statutes,

after all returned premiums and other credits are deducted as provided by Sections 312.1 and 624 through 626 of Title 36 of the Oklahoma Statutes. In addition, the State of Oklahoma shall make such appropriation as is necessary to assure the retirement benefits provided by this article.

*Amended by Laws 1988, c. 83, § 1, emerg. eff. March 25, 1988.*

#### **§11-49-120. Account of tax paid by insurance companies - Warrants.**

The Insurance Commissioner shall keep a separate account of the amount of tax paid by all insurance companies and other entities subject to the premium tax levied pursuant to Section 624 of Title 36 of the Oklahoma Statutes, as provided by Sections 312.1 and 624 through 626 of Title 36 of the Oklahoma Statutes, and in his report to the State Auditor and Inspector and the State Treasurer he shall certify the exact amount. The State Treasurer shall issue a warrant to the State Board, for the benefit of the System, for the amount of which the Fund shall be entitled and shall deliver the warrant to the State Board.

*Amended by Laws 1985, c. 222, § 9, emerg. eff. July 8, 1985; Laws 1988, c. 83, § 2, emerg. eff. March 25, 1988.*

#### **§11-49-121. Amount of first warrant pursuant to Section 49-120 - Eligibility of receive funds.**

The amount of the first warrant drawn by the State Treasurer pursuant to Section 49-120 of this title shall never be less than Five Hundred Dollars (\$500.00). Any municipality having a firefighting apparatus of a value of not less than One Thousand Dollars (\$1,000.00), may qualify and receive the benefits of the funds made available by the provisions of Section 49-120 of this title, by meeting all the other requirements thereof.

*Laws 1977, c. 256, § 49-121, eff. July 1, 1978; Laws 1978, c. 280, § 3, eff. Jan. 1, 1979; Laws 1980, c. 352, § 31, eff. Jan. 1, 1981.*

#### **§11-49-122. Deductions from salaries of fire department members - Picked up contributions - Deposit of funds - City charters superceded.**

- A. Each municipality having a paid member of a fire department shall deduct monthly from the salary of each member of the fire department of such municipality an amount equal to nine percent (9%) of the actual paid gross salary of each member of the fire department. The deduction shall be considered the minimum deduction. At the option of the municipality, the municipality may pay all or any part of the member's required contribution. The treasurer of each municipality shall deduct the authorized deductions from the salary of each paid member of the fire department. The treasurer of the municipality shall deposit within ten (10) days from each ending payroll date in the System the amount deducted from the salary of each member of the fire department. Amounts deducted from the salary of a member and not paid to the System after thirty (30) days from each ending payroll date shall be subject to a monthly late charge of one



and one-half percent (1 1/2%) of the unpaid balance to be paid by the municipality to the System.

Each municipality shall pick up under the provisions of Section 414(h)(2) of the Internal Revenue Code of 1986, as amended, and pay the contribution which the member is required by law to make to the System for all compensation earned after December 31, 1988. Although the contributions so picked up are designated as member contributions, such contributions shall be treated as contributions being paid by the municipality in lieu of contributions by the member in determining tax treatment under the Internal Revenue Code of 1986, as amended, and such picked up contributions shall not be includable in the gross income of the member until such amounts are distributed or made available to the member or the beneficiary of the member. The member, by the terms of this System, shall not have any option to choose to receive the contributions so picked up directly and the picked up contributions must be paid by the municipality to the System.

Member contributions which are picked up shall be treated in the same manner and to the same extent as member contributions made prior to the date on which member contributions were picked up by the municipality. Member contributions so picked up shall be included in salary for purposes of the System.

The municipality shall pay the member contributions from the same source of funds used in paying salary to the member, by effecting an equal cash reduction in gross salary of the member, or by an offset against future salary increases, or by a combination of reduction in gross salary and offset against future salary increases.

The treasurer of each municipality shall deduct the picked up contributions from the salary of each paid member of the fire department. The treasurer of the municipality shall deposit monthly in the System the amount picked up from the salary of each member of the fire department.

- B. Each municipality having a paid member of a fire department shall deposit monthly with the State Board an amount equal to the following:
1. Prior to July 1, 1991, ten percent (10%) of the total actual paid gross salaries of the members of the fire department;
  2. Beginning July 1, 1991 through June 30, 1992, ten and one-half percent (10 1/2%) of the total actual paid gross salaries of the members of the fire department;
  3. Beginning July 1, 1992 through June 30, 1993, eleven percent (11%) of the total actual paid gross salaries of the members of the fire department;
  4. Beginning July 1, 1993 through June 30, 1994, eleven and one-half percent (11 1/2%) of the total actual paid gross salaries of the members of the fire department;
  5. Beginning July 1, 1994 through June 30, 1995, twelve percent (12%) of the total actual paid gross salaries of the members of the fire department;

6. Beginning July 1, 1995 through June 30, 1996, twelve and one-half percent (12 1/2%) of the total actual paid gross salaries of the members of the fire department;
  7. Beginning July 1, 1996, thirteen percent (13%) of the total actual paid gross salaries of the members of the fire department; and
  8. Beginning November 1, 2013, fourteen percent (14%) of the total actual paid gross salaries of the members of the fire department.
- C. Each county or municipality having a volunteer member of a fire department shall deposit yearly with the State Board Sixty Dollars (\$60.00) for each volunteer member of the department. Provided, the above-mentioned volunteer county or municipal contributions shall be reevaluated by the next scheduled actuarial study and the amounts adjusted so that in a nine-year period of time, the amounts would reflect the actuarial recommendations at that time. Any county or municipality with an income of less than Twenty-five Thousand Dollars (\$25,000.00) to its general fund during a fiscal year shall be exempt from the provisions of this subsection.

Any municipality that fails to comply with the provisions of this section shall not be entitled to its proportionate share of the Motor Fuel Excise Tax which is received through the Oklahoma Tax Commission. Any county or municipality may exceed the amount of contribution required by this section.

The provisions of this section shall supersede any city charter provision in direct conflict with this section.

*Added by Laws 1977, c. 256, § 49-122, eff. July 1, 1978. Amended by Laws 1980, c. 352, § 32, eff. Jan. 1, 1981; Laws 1984, c. 287, § 2, operative July 1, 1984; Laws 1987, c. 236, § 149, emerg. eff. July 20, 1987; Laws 1988, c. 267, § 4, operative July 1, 1988; Laws 1990, c. 340, § 4, eff. July 1, 1990; Laws 1992, c. 376, § 1, eff. July 1, 1992; Laws 1998, c. 299, § 2, emerg. eff. May 28, 1998; Laws 2010, c. 438, § 7, emerg. eff. June 9, 2010; Laws 2013, c. 165, § 4, eff. Nov. 1, 2013.*

#### **§11-49-122.1. Firefighters Pension and Retirement Fund - Establishment - Deposit and investment of contributions.**

There is hereby established a fund to be designated as the Oklahoma Firefighters Pension and Retirement Fund. All employee and employer contributions shall be deposited in the Fund and may be invested as provided in this article.

*Laws 1980, c. 352, § 33, eff. Jan. 1, 1981.*

### **§11-49-122.2. Transfer of assets to State Board.**

Any municipality having a Firefighters Pension and Retirement Fund prior to January 1, 1981, shall transfer all assets of such fund to the State Board on July 1, 1981. Assets shall be transferred in the form of cash, negotiable securities and such other specific assets as permitted by the State Board.

*Amended by Laws 1985, c. 222, § 10, emerg. eff. July 8, 1985.*

### **§11-49-122.3. Assets of funds – Right to assets – Valuation.**

The assets of the Fund shall consist of such assets and the income therefrom, including monthly contributions made to the State Board by each municipality, or property for which any of the same shall be exchanged or into which any of the same shall be converted, together with any other assets held from time to time hereunder by the State Board. All legal right, title and interest in and to the assets of the Fund shall at all times be held in trust and vested exclusively in the State Board or its nominee and no municipality shall be deemed to have severable ownership of any asset of the Fund or any right of partition or possession.

The State Board shall appraise and place valuation upon the assets of the Fund held by it as of the last business day of each month. Any assets not held by the State Board shall be appraised and valued by the Executive Director on said date.

The valuation of all assets of the Fund shall be both at cost and at the fair market value thereof, as determined by reference to the best available source or sources, in the opinion of the Executive Director and the State Board and both the Executive Director and State Board may rely on figures, or statements appearing in any reputable publication purporting to state sales prices, market quotations, values, bid and asking prices or any facts affecting values and upon the opinion of one or more persons familiar with the reasonable market value of any assets to be valued and shall incur no liability for error in any such valuation made in good faith. The reasonable and equitable decision of the Executive Director and State Board regarding the method used in determining values shall be conclusive and binding upon all persons, natural or legal, having interest, direct or indirect, in the Fund's assets.

Effective July 1, 2011, upon termination or partial termination of the System, or a permanent discontinuance of contributions, the benefits accrued up to the date of termination or discontinuance, to the extent then funded, by the affected members and their beneficiaries, respectively, or the amounts credited to the affected members' accounts, shall be nonforfeitable.

*Added by Laws 1980, c. 352, § 35, eff. Jan. 1, 1981. Amended by Laws 1985, c. 222, § 11, emerg. eff. July 8, 1985; Laws 2000, c. 327, § 12, eff. July 1, 2000; Laws 2012, c. 364, § 9.*

#### **§11-49-122.4. Costs and expenses – Supplies and equipment.**

- A. All costs and expenses for the selection and compensation of investment counselors, institutional custodian service and commissions or other costs resulting from the purchase, sale or other transfer of assets shall be paid from the fund.
- B. Three percent (3%) of the funds disbursed to the State Board under the provisions of Section 312.1 of Title 36 of the Oklahoma Statutes shall be retained by the State Board for the purpose of paying all costs and expenses, other than those provided for in subsection A of this section, incurred in the operation, administration and management of the System. At the close of each fiscal year, any surplus shall be transferred to the Oklahoma Firefighters Pension and Retirement Fund.
- C. The State Board is authorized to purchase such equipment and supplies as it deems necessary for the efficient operation, administration and management of the System. Payment for such equipment and supplies shall be made from the operating funds of the System.

*Amended by Laws 1982, c. 320, § 4, operative July 1, 1982.*

#### **§11-49-122.5. Operation, administration and management of System - Responsibilities.**

The State Board shall be responsible for the operation, administration and management of the System.

In order to carry out the responsibilities imposed by law upon them, the State Board shall appoint such advisors, consultants, agents and employees, each of whom may be such individual, firm or corporation as shall be deemed necessary or advisable and approved by the State Board. Such individuals, firms or corporations may be retained or employed in such manner and upon such terms as shall seem appropriate and proper to the State Board, either by contract or retainer, by regular full- or part-time employment or by such other arrangements as shall be satisfactory to the State Board and shall be subject to such bonding requirements as shall be established by the State Board.

The Executive Director shall perform the duties and services indicated below and such other duties and services as may, from time to time, be requested or directed by the State Board, and who shall be responsible to the State Board and shall attend all regular meetings of the State Board.

The Executive Director shall be responsible to the State Board for the day-to-day operation of the System, and shall on behalf of the State Board:

1. Be responsible for the transmittal of communications from the State Board to the local board;

2. Receive payroll and employment reports from participating municipalities and maintain current employment, earnings and contribution data on each covered member of each participating municipality;
3. Coordinate the activities of all other advisors, consultants, agents or employees appointed by the State Board;
4. Maintain all necessary records reflecting the operation and administration of the System and submit detailed reports thereof to the State Board at each regular meeting of the State Board and at such other time or times as requested by the State Board;
5. Process all claims for payment of benefits or expenses for approval by the State Board; and
6. File on behalf of the State Board such reports or other information as shall be required by any state or federal law or regulation.

*Amended by Laws 1982, c. 227, § 1, emerg. eff. May 4, 1982; Laws 1982, c. 320, § 5, operative July 1, 1982; Laws 1988, c. 321, § 8, operative July 1, 1988.*

#### **§11-49-122.6. Confidentiality of records.**

All information, documents and copies thereof contained in a member's retirement file shall be given confidential treatment and shall not be made public by the Oklahoma Firefighters Pension and Retirement System without the prior written consent of the member to which it pertains, but shall be subject to subpoena or court order.

*Added by Laws 1993, c. 353, § 3, emerg. eff. June 10, 1993.*

#### **§11-49-123. Moneys to be paid over to State Board.**

All moneys provided for the System by this article shall be paid over to and received by the State Board for the use and benefit of the System.

*Laws 1977, c. 256, § 49-123, eff. July 1, 1978; Laws 1980, c. 352, § 38, eff. Jan. 1, 1981.*

#### **§11-49-124. Report by clerk of statistics as to fire department.**

On forms supplied by the State Board, it is hereby made the duty of the clerk of each participating municipality in which an organized department is maintained to record annually with the State Board the name of such fire department and the number of fire fighters with their names, birthdate, date of appointment and date of expiration of term of service.

*Added by Laws 1977, c. 256, § 49-125, eff. July 1, 1978. Amended by Laws 1980, c. 352, § 39, eff. Jan. 1, 1981; Laws 1993, c. 353, § 4, emerg. eff. June 10, 1993; Laws 2009, c. 435, § 2, eff. July 1, 2009.*

**§11-49-126. Pensions and allowances exempt from claims - Assignments or transfers void - Exceptions.**

- A. Except as otherwise provided by this section, no portion of said pension shall, either before or after its order of distribution by the State Board to such disabled members of said fire department, or the surviving spouse, alternate payee as defined in subsection B of this section, or guardian of such minor child or children, to the deceased or retired member of such department, be held, seized, taken, subjected to or detained or levied on by virtue of any attachment, execution, injunction, writ interlocutory or other order or decree, or any process or proceeding whatever, issued out of or by any court of this state for the payment or satisfaction, in whole or in part, of any debt, damages, claim, demand or judgment against such member, or his or her surviving spouse, alternate payee, or the guardian of said minor child or children of any deceased member, nor shall said fund or any claim thereto be directly or indirectly assigned and any attempt to assign or transfer the same shall be void; but the funds shall be held, kept, secured and distributed for the purpose of pensioning the persons named in this article, and for no other purpose whatever. Notwithstanding the foregoing, effective August 5, 1997, the State Board may approve any offset of a member's benefit to pay a judgment or settlement against a member for a crime involving the System, for a breach of the member's fiduciary duty to the System, or for funds or monies incorrectly paid to a member or beneficiary by mistake, provided such offset is in accordance with the requirements of Section 401(a)(13) of the Internal Revenue Code of 1986, as amended.
- B.
1. The provisions of subsection A of this section shall not apply to a qualified domestic order as provided pursuant to this subsection.
  2. The term "qualified domestic order" means an order issued by a district court of this state pursuant to the domestic relation laws of this state which relates to the provision of marital property rights to an alternate payee and which creates or recognizes the existence of the right of an alternate payee and assigns to an alternate payee the right to receive a portion of the benefits payable with respect to a member of the System.
  3. The term "alternate payee" means any spouse, former spouse, minor or disabled child or children, or other dependent of the member who is recognized by a domestic relations order as having a right to receive benefits payable with respect to a member of the System.
  4. For purposes of the payment of marital property, to qualify as an alternate payee, a spouse or former spouse must have been married to the related member for a period of not less than thirty (30) continuous months immediately preceding the commencement of the proceedings from which the qualified domestic order issues.
  5. A qualified domestic order is valid and binding on the State Board and the related member only if it meets the requirements of this subsection.

6. A qualified domestic order shall clearly specify:
  - a. the name and last-known mailing address (if any) of the member and the name and mailing address of the alternate payee covered by the order,
  - b. the amount or percentage of the member's benefits to be paid by the System to the alternate payee,
  - c. the number of payments or period to which such order applies,
  - d. the characterization of the benefit as to marital property rights or child support, and
  - e. each plan to which such order applies.
7. A qualified domestic order meets the requirements of this subsection only if such order:
  - a. does not require the System to provide any type or form of benefit, or any option not otherwise provided under state law as relates to the System,
  - b. does not require the System to provide increased benefits, and
  - c. does not require the payment of benefits to an alternate payee which are required to be paid to another alternate payee pursuant to another order previously determined to be a qualified domestic order or an order recognized by the System as a valid order prior to June 7, 1993.
8. A qualified domestic order shall not require payment of benefits to an alternate payee prior to the actual retirement date of the related member.
9. The alternate payee shall have a right to receive benefits payable to a member of the System under the Oklahoma Firefighters Deferred Option plan provided for pursuant to Section 49-106.1 of this title, but only to the extent such benefits have been credited or paid into the member's Oklahoma Firefighters Deferred Option Plan account during the term of the marriage.
10. The obligation of the System to pay an alternate payee pursuant to a qualified domestic order shall cease upon the earlier of the death of the related member or the death of the alternate payee. Upon the death of the alternate payee, the assignment to the alternate payee of the right to receive a portion of the benefits payable with respect to the member shall cease and the payments of benefits to the member shall be reinstated.

11. This subsection shall not be subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), 29 U.S.C.A. Section 1001, et seq., as amended from time to time, or rules and regulations promulgated thereunder, and court cases interpreting said act.
  12. The Oklahoma Firefighters Pension and Retirement Board shall promulgate such rules as are necessary to implement the provisions of this subsection.
  13. An alternate payee who has acquired beneficiary rights pursuant to a valid qualified domestic order must fully comply with all provisions of the rules promulgated by the State Board pursuant to this subsection in order to continue receiving his or her benefit.
- C. The provisions of subsection A of this section shall not apply to a Child Support Enforcement Division order for a support arrearage pursuant to Section 240.23 of Title 56 of the Oklahoma Statutes and current child support payments made pursuant to a valid court order.
- D. The provisions of subsection A of this section shall not apply to a federal tax levy made pursuant to Section 6331 of the Internal Revenue Code of 1986, as amended, and the collection by the United States on a judgment resulting from an unpaid tax assessment.
- E. The provisions of subsection A of this section shall not apply in the case of an overpayment to a member or other payee. Such overpayment may be corrected through a return of the overpayment, or an adjustment of future payments, or a combination of these two methods, as approved by the State Board. The term “other payee” shall include, but not be limited to, alternate payees as defined in subsection B of this section, beneficiaries, designated recipients, and other individuals eligible to receive benefits pursuant to Section 49-113 of this title.

*Added by Laws 1977, c. 256, § 49-126, eff. July 1, 1978. Amended by Laws 1980, c. 352, § 40, eff. Jan. 1, 1981; Laws 1993, c. 322, § 3, emerg. eff. June 7, 1993; Laws 1998, c. 198, § 2, eff. Nov. 1, 1998; Laws 1999, c. 193, § 5, eff. July 1, 1999; Laws 2000, c. 327, § 13, eff. July 1, 2000; Laws 2003, c. 334, § 4, emerg. eff. May 29, 2003; Laws 2004, c. 546, § 7, eff. July 1, 2004; Laws 2007, c. 356, § 5, emerg. eff. June 4, 2007; Laws 2010, c. 438, § 8, emerg. eff. June 9, 2010.*

### **§11-49-128. Appeals.**

Any person possessing the qualifications required and provided for under this article, who deems himself aggrieved by a decision of the State Board on his or her claim for pension, either in rejecting his or her claim or in the amount allowed by the Board, or participating municipality, may appeal from such decision by filing a petition in the Oklahoma County District Court within thirty (30) days from the date of such decision.



*Added by Laws 1977, c. 256, § 49-128, eff. July 1, 1978. Amended by Laws 1980, c. 352, § 41, eff. Jan. 1, 1981; Laws 1997, c. 247, § 2, eff. July 1, 1997; Laws 1999, c. 193, § 6, eff. July 1, 1999.*

#### **§11-49-132. Use of moneys for payment of pensions and other benefits and administration of System.**

Money paid to the State Board for the benefit of the System shall, unless otherwise provided by law relating to the apportionment and payment of such moneys to the several municipalities of this state, be used solely for the payment of such pensions and other benefits to retired members of such fire department, injured or otherwise disabled members of such fire department, and beneficiaries of deceased members of such fire department, and such expenses of administering the System, as may be authorized by law.

*Laws 1977, c. 256, § 49-132, eff. July 1, 1978; Laws 1980, c. 352, § 43, eff. Jan. 1, 1980.*

#### **§11-49-133. Use of money for unauthorized purposes.**

The Insurance Commissioner may examine the books and financial records of the State Board and when a written complaint is made to him under oath that any part of such money has been, or is being, expended or applied for purposes other than those authorized by Section 49-132 of this title, it shall be his duty to examine such books and financial records to determine if such complaint is true and if such an examination discloses that any such money has been, or is being, expended or applied for purposes other than those authorized, it shall be his duty to report that fact to the Governor. Upon receiving such report, the Governor shall direct the State Treasurer not to issue any warrants to the State Board for the municipality involved until the Insurance Commissioner reports to the Governor that all monies wrongfully expended or applied have been replaced; provided that, the Governor may take such further action as the situation may demand.

*Laws 1977, c. 256, § 49-133, eff. July 1, 1978; Laws 1978, c. 280, § 4, eff. Jan. 1, 1979; Laws 1980, c. 352, § 44, eff. Jan. 1, 1981.*

#### **§11-49-134. Mandatory retirement at age sixty-five - Exception.**

No person, who is eligible for retirement under the laws of this state pertaining to the System, shall serve in any capacity as a member of any fire department of any municipality of this state after having attained the age of sixty-five (65) years, provided, however, no person shall be required to retire because of the provisions of this section until such person shall have completed twenty (20) years service.

*Laws 1977, c. 256, § 49-134, eff. July 1, 1978; Laws 1980, c. 352, § 45, eff. Jan. 1, 1981.*

**§11-49-135. Employment of persons over forty-five prohibited - Exceptions – Reemployment – Volunteer services.**

- A. No person shall be employed in a fire department who has reached the age of forty-five (45) years, unless it appears he or she shall become eligible for retirement at the age of sixty-five (65) years or unless he or she be retired from a municipal fire department in this state. This section shall not apply to professional engineers, or to persons employed as technical specialists on a temporary basis. The Oklahoma Firefighters Pension and Retirement Board shall be authorized to establish the maximum age, within the limits herein prescribed, over which an applicant may not be considered for initial employment, but no person shall be prohibited from making application for reemployment and having such reemployment application considered merely because of his or her age, provided that such person be under the age of forty-five (45) years, and provided further, that such reemployment shall be with the consent of the fire chief of such municipality.
- B. On or after November 1, 2015, a person who performs volunteer services as a firefighter, who has attained the age of forty-five (45) or more years as of the first date such volunteer services are performed, for a municipality or a county shall not be eligible to be a member of the Oklahoma Firefighters Pension and Retirement System for any purpose, shall not be eligible for any benefit payable by the System and shall not receive any form of service credit from the System resulting from such volunteer services. The person responsible for decisions regarding the performance of firefighting services having jurisdiction, which in the absence of any other requirement to the contrary shall be the fire chief, shall make the final determination on applicants for positions that would involve the performance of volunteer firefighting services if the applicant is over the age of forty-five (45) years based on local rules, regulations, ordinances, guidelines and standard operating procedures.
- C. Notwithstanding the requirements of subsections C and H of Section 49-106.1 of this title to terminate employment with all participating municipalities as a firefighter, a retired, paid firefighter receiving an accrued retirement benefit pursuant to Section 49-106 of this title may perform volunteer firefighting services for a volunteer department pursuant to subsection B of this section and continue to receive the member's accrued retirement benefit. A member performing services for a volunteer fire department under this section shall not further accrue any years of credited service during such period. Provided, that the pension shall cease during any period of time the member may thereafter serve for compensation in any municipal fire department in the state; provided further, that no person shall perform any services as a firefighter if such person is receiving disability benefits pursuant to Section 49-109 of this title.
- D.
  - 1. Notwithstanding the requirements of subsections C and H of Section 49-106.1 of this title, a retired volunteer firefighter receiving the maximum allowable accrued retirement benefit pursuant to Section 49-101 of this title may return to service as a volunteer firefighter for a volunteer fire department pursuant to subsection B of this

section and continue to receive the member's retirement benefit. The retired volunteer firefighter shall not further accrue any years of credited service during such period. Provided, the benefit shall cease during any time period the retiree may thereafter serve for compensation in any municipal fire department in the state; provided further, no person shall perform any services as a volunteer firefighter if such person is receiving disability benefits pursuant to Section 49-109 of this title.

2. For the purposes of this subsection, "maximum allowable accrued retirement benefit" means a benefit calculated using thirty (30) years of credited service pursuant to subsection A of Section 49-101 of this title. Provided, if the member has elected to participate in the Oklahoma Firefighters Deferred Option Plan pursuant to Section 49-106.1 of this title, credited service for benefit calculation shall be calculated as of the date that the member begins participation in the Plan, or the back drop date if elected under subsection H of Section 49-106.1 of this title.

- E. No person serving as a firefighter pursuant to this section shall be eligible to serve as the fire chief. Pursuant to Section 49-100.1 of this title, the fire chief shall be an active member of the System within a participating municipality of which he or she serves as fire chief.

*Added by Laws 1977, c. 256, § 49-135, eff. July 1, 1978. Amended by Laws 1980, c. 352, § 46, eff. Jan. 1, 1981; Laws 2014, c. 281, § 7, emerg. eff. May 12, 2014; Laws 2015, c. 134, § 1, eff. Nov. 1, 2015; Laws 2019, c. 146, § 1, eff. Nov. 1, 2019; Laws 2022, c. 232, § 8, eff. Nov. 1, 2022; Laws 2024, c. 30, § 1, eff. Nov. 1, 2024.*

### **§11-49-136 Increase or decrease in pensions based on changes in base salaries**

Any person receiving a pension who became a member of the System prior to January 1, 1981, which was based upon a percentage of the average salary paid to him during the last thirty (30) or sixty (60) months of his service, shall have such pension, or the pension of his or her surviving spouse as the case may be, increased or decreased by one-half (1/2) of all increases or decreases which shall occur in the salary of the regular firefighters in the municipality from which said person is receiving a pension; provided that said pension shall never be reduced below the original pension paid to such person for that purpose. The term "regular firefighters" shall for this purpose be defined as salaried firefighters who have reached their maximum salary as "privates" in their departments and have not been promoted to a position of rank. It shall be a violation of this article to establish a special classification for the purpose of evading the intent of this section.

*Added by Laws 1977, c. 256, §49-136, eff. July 1, 1978; Amended by Laws 1980, c. 352, §47, eff. Jan. 1, 1981; Repealed by Laws 1983, c. 143, §8, emerg. eff. May 26, 1983; Reinstated by federal court order for those retired or had 20 years of service as of May 26, 1983.*

### **§11-49-138. Military service credit.**

- A. Any member of a regularly constituted fire department of any municipality who is now serving or may hereafter serve in the Armed Forces of the United States whether such service is voluntary or involuntary, who shall have been a member of such fire department at the time of entering such service, shall be entitled to have the whole of the time of such service applied under the provisions of Section 49-106 of this title, so far as the same applies to a service pension; provided further, that the municipality shall continue its payment into said pension fund, to the same force and effect as though the member were in the actual service of such fire department; provided, that any person who is eligible for such service but who shall have volunteered for military or naval service for a period not to exceed five (5) years shall likewise be entitled to all of the benefits of Sections 49-138 through 49-142 of this title for the full period of such service or enlistment; provided further, that only one such period of voluntary service shall be considered hereunder. If such person shall reenlist, unless required to do so by law, such person shall not thereafter be entitled to the provisions of this subsection. The provisions of this subsection shall not apply where any such person dies during the period of said service or enlistment, and shall not entitle the surviving spouse or children to any benefits, and shall not apply to any member who shall have served on active duty (including initial active duty) for training purposes only and/or inactive duty training.
- B. Effective February 1, 1997, credited service received pursuant to this section or credited service for wartime military service received as otherwise provided by law shall be used in determining the member's retirement benefit but shall not be used in determining years of service for retirement, vesting purposes or eligibility for participation in the Oklahoma Firefighters Deferred Option Plan. For a member of the System hired on or after July 1, 2003, if the military service credit authorized by this section is used to compute the retirement benefit of the member and the member retires from the System, such military service credit shall not be used to compute the retirement benefit in any other retirement system created pursuant to the Oklahoma Statutes and the member may receive credit for such service only in the retirement system from which the member first retires.
- C. A member who retires or elects to participate in the Oklahoma Firefighters Deferred Option Plan on or after July 1, 1998, shall be entitled to prior service credit, not to exceed five (5) years, for those periods of military service on active duty prior to membership in the Oklahoma Firefighters Pension and Retirement System.

For purposes of this subsection, "military service" means service in the Armed Forces of the United States by honorably discharged persons during the following time periods, as reflected on such person's Defense Department Form 214, as follows:

- 1. During the following periods, including the beginning and ending dates, and only for the periods served, from:
  - a. April 6, 1917, to November 11, 1918, commonly referred to as World War I,

- b. September 16, 1940, to December 7, 1941, for members of the 45th Division,
  - c. December 7, 1941, to December 31, 1946, commonly referred to as World War II,
  - d. June 27, 1950, to January 31, 1955, commonly referred to as the Korean Conflict or the Korean War,
  - e. February 28, 1961, to May 7, 1975, commonly referred to as the Vietnam era, except that:
    - (1) for the period from February 28, 1961, to August 4, 1964, military service shall only include service in the Republic of Vietnam during that period, and
    - (2) for purposes of determining eligibility for education and training benefits, such period shall end on December 31, 1976, or
  - f. August 1, 1990, to December 31, 1991, commonly referred to as the Gulf War, the Persian Gulf War, or Operation Desert Storm, but excluding any person who served on active duty for training only, unless discharged from such active duty for a service-connected disability;
2. During a period of war or combat military operation other than a conflict, war or era listed in paragraph 1 of this subsection, beginning on the date of Congressional authorization, Congressional resolution, or Executive Order of the President of the United States, for the use of the Armed Forces of the United States in a war or combat military operation, if such war or combat military operation lasted for a period of ninety (90) days or more, for a person who served, and only for the period served, in the area of responsibility of the war or combat military operation, but excluding a person who served on active duty for training only, unless discharged from such active duty for a service-connected disability, and provided that the burden of proof of military service during this period shall be with the member, who must present appropriate documentation establishing such service.
- D. An eligible member pursuant to subsection C of this section shall include only those persons who shall have served during the times or in the areas prescribed in subsection C of this section, and only if such person provides appropriate documentation in such time and manner as required by the System to establish such military service prescribed in this section, or for service pursuant to division (1) of subparagraph e of paragraph 1 of subsection C of this section, those persons who were awarded service medals, as authorized by the United States Department of Defense as reflected in the veteran's Defense Department Form 214, related to the Vietnam Conflict for service prior to August 5, 1964. The provisions of subsection C of this section shall include military retirees, whose retirement was based only on active service, that have been rated as having twenty percent (20%) or greater service-connected disability by the Veterans Administration or the Armed Forces of the United States. The provisions of subsection C of this section shall not apply to any person who shall have served on active duty for

training purposes only unless discharged from active duty for a service-connected disability.

- E. A member of the System who served in the Armed Forces of the United States, or any component thereof, who was honorably discharged from full-time active military service prior to becoming a member of the System and whose full-time active duty military service does not otherwise meet the qualifications for prior service credit pursuant to subsections B through D of this section may purchase up to five (5) years of full-time active duty military prior service credit at the actuarial cost of service credit as determined by the Oklahoma Firefighters Pension and Retirement System Board, pursuant to Section 7 of this act.

The service credit provided by this subsection shall be administered pursuant to subsections B through D of this section, including, but not limited to, only full-time active duty military service not for training-only purposes, unless discharged from active duty for a service-connected disability, as reflected on the member's Defense Department Form 214, shall be considered for prior service credit, and such prior service credit shall only be used in determining the member's retirement benefit but shall not be used in determining years of service for retirement, vesting purposes, or eligibility for participation in the Oklahoma Firefighters Deferred Option Plan.

- F. Notwithstanding any provision herein to the contrary:
1. Contributions, benefits and service credit with respect to qualified military service shall be provided in accordance with Section 414(u) of the Internal Revenue Code of 1986, as amended, which is in accordance with the Uniformed Services Employment and Reemployment Rights Act of 1994, as amended (USERRA); and
  2. Effective January 1, 2007, if any member dies while performing qualified military service (as defined in Section 414(u) of the Internal Revenue Code of 1986, as amended), the survivors of the member are entitled to any additional benefits (other than benefits accruals relating to the period of qualified military service) provided under the System had the member resumed and then terminated employment on account of death.
- G. Members or beneficiaries shall make application to the System for credited service related to wartime military service. Interest on additional benefits related to wartime military service owed by the System to a retired member or beneficiary as provided by law shall cease accruing one (1) year after the effective date the additional benefits are payable by the System or July 1, 2000, whichever is later, if the member has not applied to the System for credited service related to such wartime military service.
- H. The purchase of prior military service credit pursuant to subsections B, C, D, and G shall not, in the aggregate, exceed five (5) years of service credit.

*Laws 1977, HB 1100, c. 256, § 49-138, eff. July 1, 1978; Amended by Laws 1991, HB 1551, c. 125, § 3, emerg. eff. April 29, 1991; Amended by Laws 1997, HB 1088, c. 237, § 1, emerg. eff. May 23, 1997 ; Amended by Laws 1998, SB 788, c. 192, § 1, emerg. eff. July 1, 1998 ; Amended by Laws 1999, HB 1045, c. 193, § 7, emerg. eff. July 1, 1999 ; Amended by Laws 2000, SB 1480, c. 327, § 14, emerg. eff. July 1, 2000 ; Amended by Laws 2003, HB 1647, c. 406, § 1, emerg. eff. July 1, 2003 ; Amended by Laws 2004, SB 1434, c. 302, § 1, emerg. eff. May 13, 2004 ; Amended by Laws 2005, SB 377, c. 203, § 4, emerg. eff. May 20, 2005 ; Amended by Laws 2010, SB 2130, c. 438, § 9, emerg. eff. June 9, 2010 ; Amended by Laws 2024, HB 4051, c. 247, § 2, eff. November 1, 2024 ; Amended by Laws 2025, HB 1091, c. 142, § 5, emerg. eff. May 13, 2025.*

#### **§11-49-138.1. Prior military service credit – Computation of purchase price**

- A. The State Board shall adopt rules or procedures for computation of the purchase price for prior military service credit provided for in subsection E of Section 49-138 of Title 11 of the Oklahoma Statutes. These rules or procedures shall base the purchase price for each year purchased on the actuarial cost of the incremental projected benefits to be purchased. The purchase price shall represent the present value of the incremental projected benefits discounted according to the member's age at the time of purchase. Incremental projected benefits shall be the difference between the projected benefit said member would receive without purchasing the prior military service credit and the projected benefit after purchase of the prior military service credit computed as of the earliest age at which the member would be able to retire. Said computation shall assume an unreduced benefit and be computed using interest and mortality assumptions consistent with the actuarial assumptions adopted by the Board of Trustees for purposes of preparing the annual actuarial evaluation.
- B. A member wishing to purchase prior military service credit must be an active paid member for a minimum of thirty (30) months so as to establish an adequate salary history for the computation of the purchase price of prior military service credit. Upon application by an eligible member to purchase prior military service credit, the State Board shall provide the member with a computation of the purchase price for prior military service credit. The computed purchase price shall be good for ninety (90) days from the date the computed purchase price is provided to the member and, except as otherwise provided in subsection G of this section, must be paid within such ninety-day period. After the expiration of the ninety-day period without payment by the member, or payment commencing as provided in subsection G of this section, the member must reapply to purchase prior military service credit, a new purchase price must be computed and provided to the member by the State Board, and a new ninety-day period shall commence.
- C. An active volunteer member may request to purchase volunteer prior military service credit in accordance with the second, third, and fourth sentences of subsection B of this section. A volunteer member who purchases volunteer prior military service credit and later becomes a paid member may purchase paid prior military service credit in accordance with all of subsection B of this section, including the requirement that the member be an active paid member for a minimum of thirty (30) months so as to establish

an adequate salary history for the computation of the purchase price of prior military service credit. Any amount paid to purchase volunteer prior military service credit, excluding interest, shall reduce the purchase price for the paid prior military service credit, and the purchased volunteer prior military service credit shall be disregarded.

- D. Purchased prior military service credit shall be taken into account only if payment is received prior to the commencement of benefits, except as otherwise provided in subsection G of this section.
- E. Members who pay the purchase price in cash by the due date described in subsection B of this section may make payment by:
1. A trustee-to-trustee transfer of non-Roth funds from a Code Section 403(b) annuity or custodial account, an eligible deferred compensation plan described in Code Section 457(b) which is maintained by an eligible employer described in Code Section 457(e)(1)(A), and/or a Code Section 401(a) qualified plan, provided that after-tax funds in retirement plans shall not be used to purchase military service credit;
  2. A direct rollover of tax-deferred funds from a Code Section 403(b) annuity or custodial account, an eligible deferred compensation plan described in Code Section 457(b) which is maintained by an eligible employer described in Code Section 457(e)(1)(A), a Code Section 401(a) qualified plan, and/or a Code Section 408(a) or 408(b) traditional or conduit Individual Retirement Account or Annuity (IRA), provided that Roth accounts, after-tax funds in retirement plans or IRAs, and Coverdell Education Savings Accounts shall not be used to purchase military service credit; or
  3. Certified check.

A combination of payment methods described in paragraphs 1 through 3 of this subsection may be used.

- F. Members amortizing the purchase price and making amortized payments by payroll deduction on an after-tax basis, as described in subsection G of this section, shall have the option of making a cash payment for the balance of the actuarial purchase price with interest due through the date of payment by:
1. A trustee-to-trustee transfer of non-Roth funds from a Code Section 403(b) annuity or custodial account, an eligible deferred compensation plan described in Code Section 457(b) which is maintained by an eligible employer described in Code Section 457(e)(1)(A), and/or a Code Section 401(a) qualified plan, provided that after-tax funds in retirement plans shall not be used to purchase military service credit;
  2. A direct rollover of tax-deferred funds from a Code Section 403(b) annuity or custodial account, an eligible deferred compensation plan described in Code Section 457(b) which is maintained by an eligible employer described in Code Section



457(e)(1)(A), a Code Section 401(a) qualified plan, and a Code Section 408(a) or 408(b) traditional or conduit Individual Retirement Account or Annuity (IRA), provided that Roth accounts, after-tax funds in retirement plans and IRAs, and Coverdell Education Savings Accounts shall not be used to purchase military service credit; or

3. Certified check.

A combination of payment methods described in paragraphs 1 through 3 of this subsection may be used.

G. In the event that the member does not pay the purchase price provided for in this section by the due date established in subsection B of this section as provided for in subsection E of this section, the State Board may permit the member to amortize the purchase price over a period not to exceed sixty (60) months or other method approved by the State Board. Such amortized payments shall be made by payroll deductions on an after-tax basis and shall not be picked up by the member's employer. The amortized payments shall include interest at a rate not to exceed the actuarially assumed interest rate adopted by the State Board for investment earnings each year. Any member who ceases to make payment, terminates, retires, or dies before completing the payments provided for in this section shall receive prior military service credit prorated for only those payments made, not including interest, unless the unpaid balance, including interest, is paid by the member, the member's surviving spouse, the member's beneficiary, or the member's estate or successor in interest within ninety (90) days of the first to occur of said member's termination, retirement, or death; provided that no retirement benefits shall be payable until the earliest of the date the unpaid balance is paid in full or ninety (90) days after the first to occur of the member's termination, retirement, or death.

H. The State Board shall promulgate such rules or procedures as are necessary to implement the provisions of this section.

*Laws 2025, HB 1091, c. 142, § 7, emerg. eff. May 13, 2025.*

**§11-49-139. Persons carried on roll of members during military absence - Advancements and promotions - Reinstatement - Reduction of compensation or dismissal.**

Any such person shall be carried on the roll of members of the fire department during such absence and shall be entitled to all advancements, seniority and promotions under the rules, regulations and customs of the fire department, during his said absence, and all advancements and promotions made in the fire department during his absence in such military or naval service to which he would have been entitled shall only be filled temporarily and shall be subject to the rights of such person who shall, within ninety (90) days after he has been honorably discharged or received a certificate as a reserve component of the land or naval services, have the right to make application for reinstatement, and he shall have preference over any and all members of the fire department who have been employed by such municipality subsequent to his entering said

military or naval service, and upon such application it shall be the duty of the executive head of the fire department to reinstate such person as an actual member of the fire department with all rights of advancements and promotions, provided, he has not been mentally or physically disabled since last serving in such fire department and is able to pass the usual and customary physical and mental examination then required by the State Board for entry into said fire department, and he shall not thereafter be subject to reduction of compensation or dismissal without just cause.

*Laws 1977, c. 256, § 49-139, eff. July 1, 1978; Laws 1980, c. 352, § 48, eff. Jan. 1, 1981.*

#### **§11-49-140. Rejection for reinstatement - Examination by physicians.**

If any person feels aggrieved by the findings of the physician giving the examination provided for in the preceding section, he may by written notice served upon the head of the fire department within thirty (30) days after he has been rejected for reinstatement, name one licensed physician to act with said examining physician, and the two said physicians shall, within eight (8) days thereafter, select a third physician, and the three said physicians shall, within ten (10) days thereafter, jointly examine said person, and within five (5) days thereafter certify to the State Board their findings. The findings of any two of said physicians shall be binding on all parties as to the physical and mental conditions of such person. If the two examining physicians first selected are unable to agree upon a third, then the presiding judge of the Oklahoma County district court shall name the third physician.

*Laws 1977, c. 256, § 49-140, eff. July 1, 1978; Laws 1980, c. 352, § 49, eff. Jan. 1, 1981.*

#### **§11-49-141. Participation in independent insurance or other benefits.**

Any such person shall be entitled to participate in any independent insurance or other benefits offered by such municipality, or its fire department or members thereof, to the same effect as though he were in the actual service of such fire department.

*Laws 1977, c. 256, § 49-141, eff. July 1, 1978.*

#### **§11-49-142. Refusal to comply with act - Petition to district court - District attorney to represent applicant - Fees and costs.**

In case a municipality, or official thereof, refuses to comply with the provisions of Sections 49-138 through 49-142 of this title, then any person entitled to the benefits hereof may file a petition in the Oklahoma County district court, without cost deposit, to specifically require such municipality, or official thereof, to comply with said provisions, and, as incident thereto, to compensate said person for any loss of wages or benefits suffered by such refusal. The court shall order a speedy hearing in any such case and shall advance it on the calendar. Upon application to the Oklahoma District Attorney by any person claiming to be entitled to the benefits of the provisions hereof, such District Attorney, if reasonably satisfied that the person so applying is entitled to such benefits, shall appear and act as attorney for such person in the amicable adjustment of the claim or in the filing of the petition and the prosecution thereof. The action in the district court shall be brought within ninety (90) days from the date of the refusal of

the municipality, or its representative, to comply with the provisions of this act. No fees or court costs shall be taxed against the person so applying.

*Laws 1977, c. 256, § 49-142, eff. July 1, 1978; Laws 1980, c. 352, § 50, eff. Jan. 1, 1981.*

### **§11-49-143. Increase in pension benefits.**

Any person receiving benefits from the Oklahoma Firefighters Pension and Retirement System as of June 30, 1986, shall receive a six percent (6%) increase in said benefits on July 1, 1986. The provisions of this section shall not apply to members receiving benefits pursuant to the provisions of Section 49-101 of this title.

*Added by Laws 1985, c. 222, § 12, emerg. eff. July 8, 1985. Amended by Laws 1986, c. 187, § 2, operative July 1, 1986.*

#### **§11-49-143.1. Increase in benefits - Amount - Offset.**

- A. Except as provided in subsection B of this section and except for persons receiving benefits pursuant to Section 49-101 of this title, effective July 1, 2002, any person receiving benefits from the Oklahoma Firefighters Pension and Retirement System as of June 30, 2001, who continues to receive benefits on or after July 1, 2002, shall receive a five percent (5%) increase in said benefits on July 1, 2002.
- B. Any increase in benefits a person is eligible to receive pursuant to repealed Section 49-136 of this title after June 30, 2000, shall be used to offset the increase in benefits provided in subsection A of this section.
- C. Effective July 1, 2002, any persons receiving benefits pursuant to Section 49-101 of this title shall each receive a benefit equal to Six Dollars and sixty-nine cents (\$6.69) for each year of credited service not to exceed thirty (30) years of service.

*Added by Laws 1988, c. 267, § 5, operative July 1, 1988. Amended by Laws 1990, c. 340, § 5, eff. July 1, 1990; Laws 1994, c. 383, § 3, eff. July 1, 1994; Laws 1998, c. 317, § 1, eff. July 1, 1998; Laws 1999, c. 228, § 1, eff. July 1, 1999; Laws 2000, c. 377, § 1, eff. July 1, 2000; Laws 2002, c. 394, § 1, eff. July 1, 2002.*

#### **§11-49-143.2. Additional retirement benefit.**

- A. The Oklahoma Firefighters Pension and Retirement System shall pay to its retirees, who retire not later than June 30, 1997, or their beneficiaries, from assets of the retirement system, an additional amount, for the fiscal year ending June 30, 1998, based upon the number of years of credited service upon which the retirement benefit of the member was computed as follows:
  - 1. For paid firefighters:

- a. One Hundred Fifty Dollars (\$150.00) for at least ten (10), but no more than fourteen (14) years of service,
  - b. Three Hundred Dollars (\$300.00) for at least fifteen (15), but no more than nineteen (19) years of service,
  - c. Four Hundred Fifty Dollars (\$450.00) for at least twenty (20), but no more than twenty-four (24) years of service, and
  - d. Six Hundred Dollars (\$600.00) for twenty-five (25) or more years of service.
2. For volunteer firefighters:
- a. Seventy-five Dollars (\$75.00) for at least ten (10), but no more than fourteen (14) years of service,
  - b. One Hundred Fifty Dollars (\$150.00) for at least fifteen (15), but no more than nineteen (19) years of service,
  - c. Two Hundred Twenty-five Dollars (\$225.00) for at least twenty (20), but no more than twenty-four (24) years of service, and
  - d. Three Hundred Dollars (\$300.00) for twenty-five (25) or more years of service;
3. One Hundred Fifty Dollars (\$150.00) for a paid firefighter with less than ten (10) years of service who received a disability retirement; and
4. Seventy-five Dollars (\$75.00) for a volunteer firefighter with less than ten (10) years of service who received a disability retirement.
- B. For purposes of subsection A or B of this section, months of credited service in excess of a whole number of years shall be disregarded for purposes of determining the applicable payment amount.
- C. The payment authorized by this section shall be distributed not later than August 1, 1997.
- D. The payment authorized by this section shall not be a recurring benefit and shall only be made for the fiscal year ending June 30, 1998, and for no other fiscal year.
- E. If a retiree has multiple beneficiaries, the amount prescribed by subsection A of this section shall be divided equally among the beneficiaries on a per capita basis.

*Added by Laws 1997, c. 384, § 19, eff. July 1, 1997.*

### **§11-49-143.3. Benefit adjustment - Restoration of Initial COLA Benefit.**

A. For purposes of this section the following definitions shall apply:

1. "Initial COLA Benefit Date" means the later of the member's date of benefit commencement or January 1, 1981. This date is used in the definition of Initial COLA Benefit and Target COLA Benefit;
2. "Initial COLA Benefit" means the accrued retirement benefit which will be used as the base benefit for determining the Target COLA Benefit. The Initial COLA Benefit equals the benefit in payment status as of the Initial COLA Benefit Date. Furthermore, this benefit will reflect adjustment for military service credits, if any, granted after the Initial COLA Benefit Date;
3. "CPI-U" means the Consumer Price Index for all urban consumers for all goods and services, as published by the Bureau of Labor Statistics, U.S. Department of Labor. This is used as a measure of price inflation for the development of the Target COLA Benefit defined below; and
4. "Target COLA Benefit" is the Initial COLA Benefit adjusted to reflect price inflation as measured by CPI-U. The Target COLA Benefit is calculated for each eligible member to equal the member's Initial COLA Benefit multiplied by a ratio of (A) divided by (B) as follows:

(A) is the CPI-U as of July 1, 1997.

(B) is the CPI-U as of July 1 of the calendar year of the Initial COLA Benefit Date.

- B. The Board shall, effective July 1, 1999, implement a benefit adjustment, to increase, if necessary, the retirement benefit for any person receiving benefits from the System as of June 30, 1997. This benefit adjustment is intended to restore one hundred percent (100%) of the loss of the Initial COLA Benefit, if any, due to price inflation, as measured by CPI-U. The benefit adjustment shall be one hundred percent (100%) of the amount by which the Target COLA Benefit is in excess, if any, of the June 1998 retirement benefit. Persons who retired after December 31, 1996 and before July 1, 1997, shall receive a benefit increase based on one hundred percent (100%) of one-half (1/2) of the CPI-U change for the period beginning January 1, 1997 and before July 1, 1997.
- C. Any increase in benefits a person is eligible to receive pursuant to repealed Section 49-136 of Title 11 of the Oklahoma Statutes, after June 30, 1998, shall be offset by the increase in benefits, if any, provided by this section.

*Added by Laws 1998, c. 317, § 2, eff. July 1, 1998. Amended by Laws 1999, c. 228, § 2, eff. July 1, 1999.*

#### **§11-49-143.4. Firefighters Pension and Retirement System - Increase in benefits - Offset.**

- A. Except as provided in subsection B of this section and except for persons receiving benefits pursuant to Section 49-101 of Title 11 of the Oklahoma Statutes, effective July 1, 2004, any person receiving benefits from the Oklahoma Firefighters Pension and Retirement System as of June 30, 2003, who continues to receive benefits on or after July 1, 2004, shall receive a four-percent increase in said benefits beginning in July 2004.
- B. Any increase in benefits a person is eligible to receive pursuant to repealed Section 49-136 of Title 11 of the Oklahoma Statutes after June 30, 2002, shall be used to offset the increase in benefits provided in subsection A of this section.
- C. Effective July 1, 2004, any persons receiving benefits pursuant to Section 49-101 of Title 11 of the Oklahoma Statutes shall each receive a monthly benefit equal to Six Dollars and ninety-six cents (\$6.96) for each year of credited service not to exceed thirty (30) years of service.

*Added by Laws 2004, c. 536, § 2, eff. July 1, 2004.*

#### **§11-49-143.5. Increase in benefits - July 1, 2006 - Offset.**

- A. Except as provided in subsection B of this section and except for persons receiving benefits pursuant to Section 49-101 of Title 11 of the Oklahoma Statutes, effective July 1, 2006, any person receiving benefits from the Oklahoma Firefighters Pension and Retirement System as of June 30, 2005, who continues to receive benefits on or after July 1, 2006, shall receive a four-percent increase in said benefits beginning in July 2006.
- B. Any increase in benefits a person is eligible to receive pursuant to repealed Section 49-136 of Title 11 of the Oklahoma Statutes after June 30, 2004, shall be used to offset the increase in benefits provided in subsection A of this section.
- C. Effective July 1, 2006, any persons receiving benefits pursuant to Section 49-101 of Title 11 of the Oklahoma Statutes shall each receive a monthly benefit equal to Seven Dollars and twenty-four cents (\$7.24) for each year of credited service not to exceed thirty (30) years of service.

*Added by Laws 2006, 2nd Ex. Sess., c. 46, § 5, eff. July 1, 2006.*

#### **§11-49-143.6. Increase in benefits - July 1, 2008 - Offset.**

- A. Except as provided in subsection B of this section and except for persons receiving benefits pursuant to Section 49-101 of Title 11 of the Oklahoma Statutes, effective July 1, 2008, any person receiving benefits from the Oklahoma Firefighters Pension and Retirement System as of June 30, 2007, who continues to receive benefits on or after July 1, 2008, shall receive a four-percent increase in said benefits on July 1, 2008.

- B. Any increase in benefits a person is eligible to receive pursuant to repealed Section 49-136 of Title 11 of the Oklahoma Statutes after June 30, 2006, shall be used to offset the increase in benefits provided in subsection A of this section.
- C. Effective July 1, 2008, any persons receiving benefits pursuant to Section 49-101 of Title 11 of the Oklahoma Statutes shall each receive a benefit equal to Seven Dollars and fifty-three cents (\$7.53) for each year of credited service not to exceed thirty (30) years of service.

*Added by Laws 2008, c. 415, § 1, eff. July 1, 2008.*

#### **§11-49-143.7. Increase in benefits – July 1, 2020 - Offset.**

- A. Except as provided in subsection B of this section and except for persons receiving benefits pursuant to Section 49-101 of Title 11 of the Oklahoma Statutes, effective July 1, 2020, any person receiving benefits from the Oklahoma Firefighters Pension and Retirement System as of June 30, 2019, who continues to receive benefits on or after July 1, 2020, shall receive an increase in benefits as follows:
  - 1. Zero percent (0%) if the person has been retired for less than two (2) years as of July 1, 2020;
  - 2. Two percent (2%) if the person has been retired for at least two (2) years but less than five (5) years as of July 1, 2020; and
  - 3. Four percent (4%) if the person has been retired for five (5) years or more as of July 1, 2020.
- B. Any increase in benefits a person is eligible to receive pursuant to repealed Section 49-136 of Title 11 of the Oklahoma Statutes after June 30, 2008, shall be used to offset the increase in benefits provided in subsection A of this section.
- C. Effective July 1, 2020, any person receiving benefits pursuant to Section 49-101 of Title 11 of the Oklahoma Statutes shall each receive:
  - 1. No increase from the amount listed in subsection C of Section 49-143.6 of Title 11 of the Oklahoma Statutes, which is Seven Dollars and fifty-three cents (\$7.53) per year of credited service, not to exceed thirty (30) years of service, if the person has been retired for less than two (2) years as of July 1, 2020;
  - 2. An increase in benefits of two percent (2%) to Seven Dollars and sixty-eight cents (\$7.68) per year of credited service, not to exceed thirty (30) years of service, if the person has been retired for at least two (2) years but less than five (5) years as of July 1, 2020; and

3. An increase in benefits of four percent (4%) to Seven Dollars and eighty-three cents (\$7.83) per year of credited service, not to exceed thirty (30) years of service, if the person has been retired for five (5) years or more as of July 1, 2020.

*Added by Laws 2020, c. 121, § 2, eff. July 1, 2020.*



## **Section 6: Supplemental Statutes – Title 2 (Agriculture)**

### **Chapter 1 – Agricultural Code**

#### **Section 6.1 - Article 16 – Oklahoma Forestry Code**

##### **§2-16-72. Expansion of statewide fire protection program - Support and operation of fire departments and fire districts.**

The Department of Agriculture is directed to expand the present statewide fire protection program and is authorized to acquire federal excess property for the support and operation of fire departments and fire districts.

*Added by Laws 1982, c. 347, § 8, emerg. eff. June 2, 1982. Amended by Laws 2001, c. 113, § 52, emerg. eff. April 18, 2001. Renumbered from § 1301-316 of this title by Laws 2001, c. 113, § 56, emerg. eff. April 18, 2001.*

##### **§2-16-73. Repealed by Laws 2023, c. 372, § 4, emerg. eff. June 9, 2023.**

##### **§2-16-74. Federal excess property - Fire services.**

The Oklahoma Department of Agriculture is the designated agency for the receipt and distribution of federal excess property for volunteer, paid, or combined departments that provide fire services.

*Added by Laws 2001, c. 113, § 54, emerg. eff. April 18, 2001.*

##### **§2-16-81. Volunteer Firefighter Employer Contribution Payment Revolving Fund.**

There is created in the State Treasury a revolving fund for the Oklahoma Department of Agriculture to be designated the "Volunteer Firefighter Employer Contribution Payment Revolving Fund". The revolving fund shall be subject to legislative appropriation and shall consist of all monies transferred to the fund and any other monies designated for deposit to this revolving fund pursuant to law.

*Added by Laws 1998, c. 393, § 1, eff. Sept. 1, 1998. Amended by Laws 2001, c. 113, § 55, emerg. eff. April 18, 2001. Renumbered from § 1301-501 of this title by Laws 2001, c. 113, § 56, emerg. eff. April 18, 2001.*

## **§2-16-82. Transfer of payments to Oklahoma Firefighters Pension and Retirement System.**

- A. The Oklahoma Firefighters Pension and Retirement System shall determine the number of persons who are eligible members of the Oklahoma Firefighters Pension and Retirement System pursuant to the provisions of subsection D of Section 351 of Title 19 of the Oklahoma Statutes.
- B. For each person who has become a member as described by subsection A of this section, the Oklahoma Firefighters Pension and Retirement System shall provide invoice documentation to the State Department of Agriculture. Upon adequate documentation of membership in the Oklahoma Firefighters Pension and Retirement System pursuant to the provisions of subsection D of Section 351 of Title 19 of the Oklahoma Statutes, the State Department of Agriculture shall make a transfer payment from the Volunteer Firefighter Employer Contribution Payment Revolving Fund to the Oklahoma Firefighters Pension and Retirement System by May 31, 1999, and May 31 of every year thereafter. The amount transferred shall equal the sum of Sixty Dollars (\$60.00) multiplied by the number of members as certified by the System to the Department.

*Added by Laws 1998, c. 393, § 3, eff. Sept. 1, 1998. Amended by Laws 1999, c. 231, § 4, emerg. eff. May 26, 1999. Renumbered from § 1301-502 of this title by Laws 2001, c. 113, § 56, emerg. eff. April 18, 2001.*

## **§2-16-83. Rural Fire Equipment Grant Revolving Fund.**

There is hereby created in the State Treasury a revolving fund for the Oklahoma Department of Agriculture, Food, and Forestry to be designated the "Rural Fire Equipment Grant Revolving Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all monies received by the Oklahoma Department of Agriculture, Food, and Forestry and designated for deposit thereto. All monies accruing to the credit of said fund are hereby appropriated and may be budgeted and expended by the Oklahoma Department of Agriculture, Food, and Forestry for the purpose of purchasing and repairing equipment used by rural fire departments for firefighting efforts. The Oklahoma Department of Agriculture, Food, and Forestry shall work with the Rural Fire Coordinators to establish suitable criteria for application and approval of grants awarded to rural fire departments from said fund. Priority of grants awarded from said fund shall be given to rural fire departments which suffered damaged equipment from wildfire suppression efforts related to drought-related fires and fire control. The activities associated with the duties of said fund shall be known as the "Rural Fire Equipment Grant Program". Expenditures from said fund shall be made upon warrants issued by the State Treasurer against claims filed as prescribed by law with the Director of the Office of Management and Enterprise Services for approval and payment.

*Added by Laws 2006, c. 17 § 3, emerg. eff. April 4, 2006. Amended by Laws 2012, c. 304, § 13.*

## **Section 7: Supplemental Statutes - Title 11 (Cities and Towns)**

### **Chapter 1 – Oklahoma Municipal Code**

#### **Section 7.1 - Article 1 – General Provisions and Definitions**

##### **§11-1-110. Municipal employees - Forfeiture of retirement benefits.**

- A. Any municipal officer or employee upon final conviction of, or pleading guilty or nolo contendere to, a felony for bribery, corruption, forgery or perjury or any other crime related to the duties of his or her office or employment in a state or federal court of competent jurisdiction shall forfeit retirement benefits provided by law. The forfeiture of retirement benefits shall not occur if any such officer or employee received a deferred sentence, but retirement benefits shall not commence prior to completion of the deferred sentence. The forfeiture of retirement benefits required by this section shall not include the officer's or employee's contributions to the retirement system or retirement benefits that are vested on the effective date of this act.
- B. The forfeiture of retirement benefits as provided by subsection A of this section shall also apply to any such officer or employee who, after leaving the office or employment, is convicted of, or pleads guilty or nolo contendere to, in a state or federal court of competent jurisdiction, a felony committed while in such office or employment, where the felony is for bribery, corruption, forgery or perjury or any other crime related to the duties of his or her office or employment.
- C. The forfeiture shall continue until such time as the conviction or guilty plea is reversed by the highest appellate court to which the officer or employee may appeal.
- D. The attorney responsible for prosecuting the municipal officer or employee shall notify the retirement system in which the officer or employee is enrolled of the forfeiture of the officer's or employee's retirement benefits. Upon receipt of the notice of forfeiture, the retirement system shall immediately suspend all benefits of the officer or employee, and shall notify the officer or employee of his or her right to a hearing to review whether the conviction or plea qualifies for forfeiture of benefits under this section. If the conviction or plea occurs in federal court or the notice of forfeiture is not forthcoming from the state prosecutor, the retirement system may investigate and gather court documents and contact prosecutors to determine whether the conviction or plea qualifies under this section. Upon obtaining sufficient documentation of the conviction or plea, the retirement system shall immediately suspend all benefits of the officer or employee, and notify the officer or employee of his or her right to a hearing to review whether the conviction or plea qualifies for forfeiture of benefits under this section.

- E. The provisions of this section shall apply to a municipal officer or employee who is a member of a retirement system authorized in Sections 48-101 through 48-106 of this title, the Oklahoma Firefighters Pension and Retirement System, the Oklahoma Police Pension and Retirement System or the Oklahoma Public Employees Retirement System.

*Added by Laws 2011, c. 202, § 1. Amended by Laws 2018, c. 20, § 1, eff. Nov. 1, 2018.*

## **Section 7.2 Article 29 – Fire Departments**

### **Section 7.2(a) - General**

#### **§11-29-101. General powers.**

The municipal governing body may procure all necessary equipment for protection and prevention against fire and provide for the organization of a municipal fire department. The governing body may enact such ordinances, resolutions and regulations as may be necessary to establish and operate a fire department, and to borrow money and issue bonds therefor subject to the provisions of the Constitution and laws of Oklahoma.

*Laws 1977, c. 256, § 29-101, eff. July 1, 1978.*

#### **§11-29-102. Fire chief - Duties - Qualifications - Activity report forms.**

All cities having a paid fire department shall have one full-time fire chief who shall supervise and administer the fire department in accordance with the policies and procedures prescribed by the governing body or by the city manager. The fire department shall be under the direction and control of the fire chief who shall not serve as fire chief and also as police chief, city manager, mayor or any other position that impairs the ability to perform the duties of a fire chief. The fire chief, whether permanent or interim, of any paid municipal fire department shall have had at least three (3) years' actual experience as a paid fire fighter before assuming the position of fire chief. It shall be the duty of the fire chief to file the appropriate activity reports utilizing the National Emergency Response Information System (NERIS) with the Office of the State Fire Marshal in Oklahoma City. The activity report forms shall include, but not be limited to, the amount of property and vehicle fire loss, types of fires, inspections and investigations that occurred. The report shall include notification of all fire-related civilian deaths and injuries in the respective jurisdiction and of fire fighter deaths in the line of duty and of fire fighter injuries in the line of duty requiring the services of a hospital or physician or both, and these fire-related burn injuries and death reports shall be completed within forty-eight (48) hours of the incident.

*Laws 1977, HB 1100, c. 256, § 29-102, eff. July 1, 1978; Amended by Laws 1980, SB 460, c. 250, § 1, eff. October 1, 1980; Amended by Laws 1982, SB 426, c. 83, § 1, eff. October 1, 1982; Amended by Laws 1986, SB 420, c. 190, § 4, emerg. eff. July 1, 1986; Amended by Laws 1990, SB 461, c. 16, § 1, emerg. eff. March 29, 1990; Amended by Laws 2009, SB 726, c. 435, § 1,*

*emerg. eff. July 1, 2009 ; Amended by Laws 2014, SB 2024, c. 281, § 1, emerg. eff. May 12, 2014 ; Amended by Laws 2025, HB 1052, c. 76, § 1 .*

### **§11-29-103. Firefighters – How appointed.**

The members of all paid municipal fire departments shall, on approval of the chief of the fire department, be appointed in the manner provided by law applicable to the form of municipal government for the appointment of municipal employees.

*Laws 1977, c. 256, § 29-103, eff. July 1, 1978.*

#### **§11-29-103.1. Firefighters – Criminal history records check - Fingerprints.**

- A. Prior to appointing a paid member of a municipal fire department, each department may conduct a national criminal history records check, as defined by Section 150.9 of Title 74 of the Oklahoma Statutes.
- B. Each applicant, upon request, shall furnish the department with two completed fingerprint cards and a money order or a cashier's check made payable to the Oklahoma State Bureau of Investigation for the fee for a national fingerprint criminal history records check. The Bureau shall retain one set of fingerprints in the Automated Fingerprint Identification System (AFIS) and submit the other set to the Federal Bureau of Investigation (FBI) for a national criminal history records check.

*Added by Laws 2009, c. 113, § 1, eff. Nov. 1, 2009.*

### **§11-29-104. Tenure of office.**

The chief and members of all paid municipal fire departments shall hold their respective positions unless removed for a good and sufficient cause as provided by applicable law or ordinance.

*Laws 1977, c. 256, § 29-104, eff. July 1, 1978.*

#### **§11-29-104.1. Paid fire department - Definition.**

The term “paid fire department” means one which has in its employ more than two full-time salaried firefighters and no enrolled volunteer firefighters.

*Added by Laws 2003, c. 460, § 1, eff. July 1, 2003.*

### **§11-29-105. Municipalities and fire protection districts - Contracts.**

A municipality may:

1. Provide protection from fire for all persons and property within its boundaries;
2. Contract to give or receive such protection to or from one or more municipalities or private organizations;
3. Provide fire protection jointly with one or more municipalities or private organizations;
4. Contribute toward the support of any fire department in return for fire protection service;
5. Create fire protection districts within the limits of the municipality encompassing areas served by fire protection services; or
6. Provide fire protection for persons and property outside its corporate limits provided that said fire protection has been authorized by the governing body of the municipality.

*Laws 1977, c. 256, § 29-105, eff. July 1, 1978; Laws 1993, c. 241, § 1, eff. Sept. 1, 1993.*

### **§11-29-106. Contracts respecting fire protection.**

Any contract for fire protection entered into by the governing bodies of municipalities shall expressly stipulate the terms and conditions upon and in compliance with which each party thereof is to cooperate in furnishing, maintaining, and operating fire equipment for outside aid or mutual aid or making payment for such service. Governing bodies may contract to supply fire protection to owners of any individual properties.

*Laws 1977, c. 256, § 29-106, eff. July 1, 1978.*

### **§11-29-107. Firefighters working outside limits - Compensation - Pension fund.**

All municipal firefighters, full paid or volunteer, attending and serving at fires or doing fire prevention work or rescue, resuscitation, first aid, inspection or any other official work outside the corporate limits of a municipality as provided in Sections 29-105 through 29-108 of this title shall be considered as serving in their regular line of duty as full as if they were serving within the corporate limits of their own municipality; but full paid firefighters shall receive no additional compensation, and volunteer firefighters shall receive only such compensation as may be provided for by ordinance or resolution for such cases. All such firefighters shall be entitled to all the benefits of any pension fund, firemen's relief and pension fund in the same manner as if the fire fighting or fire prevention work or rescue, resuscitation, first aid, inspection or any other official work has been within the corporate limits of the municipality.

*Laws 1977, c. 256, § 29-107, eff. July 1, 1978.*

**§11-29-108. Fire department answering calls outside corporate limits considered agent of state - Liability for damages.**

A municipal fire department answering any fire alarms or performing fire prevention services or rescue, resuscitation, first aid, inspection or any other official work outside the corporate limits of its municipality shall be considered an agent of the State of Oklahoma, and acting solely and alone in a governmental capacity. Said municipality shall not be liable in damages for any act of commission, omission, or negligence while answering or returning from any fire or reported fire or doing or performing any fire prevention work or rescue, resuscitation, first aid, inspection or any other official work.

*Laws 1977, c. 256, § 29-108, eff. July 1, 1978.*

**§11-29-109. Municipalities permitted to contract for fire protection.**

- A. Any city or town operating a paid fire department may contract with a private entity, organization, corporation or company for the performance of the essential functions of fire suppression, prevention, and life safety duties in a fire department and, if required, transfer capital assets used in fire protection services to a public trust for the use of the private entity, organization, corporation or company in providing such services. Pursuant to the provisions of this act, the mayor shall issue an order calling for an election on the question of whether or not the city or town shall change its method of providing fire protection if:
  - 1. An initiative petition is filed with the governing body of the municipality; or
  - 2. The governing body, by resolution, so directs.
- B. The initiative petition or resolution of the governing body shall be filed with the clerk of the municipality at least one hundred twenty (120) days before the filing date for the next municipal general election. The order calling for the election regarding fire protection services shall be issued by the mayor of the municipality within ten (10) days after a decision has been made on the ballot title, or within ten (10) days after the effective date of the resolution of the governing body.

*Added by Laws 1997, c. 142, § 1, eff. Nov. 1, 1997.*

**§11-29-110. Election on question of contracting for fire protection services.**

The question of contracting for fire protection services with a private entity, organization, corporation or company and, if required, the transfer of capital assets used in fire protection services to a public trust, shall be submitted to the registered voters of the city or town at the next general election, or a special election to be held in the city or town not less than thirty (30) days nor more than sixty (60) days after the date of the order calling for the election. Notice of the election on the question shall be given by the governing body in a manner required for municipal elections.

*Added by Laws 1997, c. 142, § 2, eff. Nov. 1, 1997.*

**§11-29-111. Ballot - Canvass of returns and resolution of governing body.**

A.

1. The question submitted to the registered voters of the municipality shall be substantially in the following form:

Shall the City of \_\_\_\_\_ contract for fire protection services with a private entity, organization, corporation or company?

☐ Yes

☐ No

2. If the question includes the transfer of capital assets used in fire protection services, a second question shall be submitted to the registered voters of the municipality and shall be substantially in the following form:

Shall the City of \_\_\_\_\_ transfer ownership of capital assets used in fire protection services to a public trust for use by the private entity, organization, corporation or company in providing such services?

☐ Yes

☐ No

B.

1. The secretary of the county election board shall, within five (5) days after the canvass of returns, certify the results of the election on the question to the governing body.
2. If a majority of the votes cast are in favor of contracting for fire protection services with a private entity, organization, corporation or company, the governing body shall, within twenty (20) days after receiving the certification, adopt a resolution stating that the city or town will contract for fire protection services with a private entity, organization, corporation or company pursuant to a solicitation of proposals on a competitive bid basis pursuant to the provisions of the Oklahoma Central Purchasing Act.
3. If a majority of the votes cast are in favor of transferring ownership of capital assets used in fire protection services to a public trust for use by the private entity, organization, corporation or company in providing such services, the governing body shall, within twenty (20) days after receiving the certification, adopt a resolution stating that the city or town will create a public trust for such purpose and transfer ownership of the assets to the public trust.

*Added by Laws 1997, c. 142, § 3, eff. Nov. 1, 1997.*



#### **§11-29-112. Recording and filing of resolutions.**

The resolutions required pursuant to Section 3 of this act shall be recorded in the office of the county clerk and filed in the office of the Secretary of State and in the archives of the city.

*Added by Laws 1997, c. 142, § 4, eff. Nov. 1, 1997.*

#### **§11-29-113. Fire protection services to meet or exceed current level of service.**

The delivery of fire protection services shall meet or exceed the current levels and standards of fire protection services being provided by the municipality, pursuant to the provisions of Section 324.8 of Title 74 of the Oklahoma Statutes, in order for a private entity, organization, corporation or company to provide fire protection services to a municipality.

*Added by Laws 1997, c. 142, § 5, eff. Nov. 1, 1997.*

#### **§11-29-114. Certain firefighters governmental employees and members of the Oklahoma Firefighters Pension and Retirement System.**

All firefighters in the state whose fire department provides fire protection services to a participating municipality, as defined in paragraph 9 of Section 49-100.1 of this title, on or after the effective date of this act shall be governmental employees, as described in Internal Revenue Service Revenue Ruling 1989-49, 1989-1 CB 117, and shall be members of the Oklahoma Firefighters Pension and Retirement System. The Oklahoma Firefighters Pension and Retirement Board shall determine whether a firefighter is a governmental employee as defined in this section.

*Added by Laws 1997, c. 142, § 6, eff. Nov. 1, 1997. Amended by Laws 2013, c. 388, § 1, emerg. eff. May 29, 2013.*

#### **§11-29-115. Publication of income or loss statement and balance sheet.**

Every private entity, organization, corporation or company providing fire protection services to a municipality shall, within ninety (90) days after the end of its fiscal year, publish one insertion in a legal newspaper that services that municipality. Such insertion shall be a statement of income or loss and a balance sheet that relates only to the fire protection services being provided to the municipality. The statement shall be prepared in conformance with generally accepted accounting principles along with an opinion of fair presentation by a certified public accountant.

*Added by Laws 1997, c. 142, § 7, eff. Nov. 1, 1997.*

## **Section 7.2(b) - Volunteer Fire Departments**

### **§11-29-201. Oklahoma Volunteer Firefighters Act - Purpose.**

The purpose of the Oklahoma Volunteer Firefighters Act, Sections 29-201 through 29-205 of this title, is to provide for a uniform system of fire protection for the lives and property of the people of Oklahoma.

*Laws 1977, c. 256, § 29-201, eff. July 1, 1978.*

### **§11-29-202. Definitions.**

As used in Sections 29-201 through 29-205 of this title:

1. “Volunteer firefighter” means a person who is enrolled as a member of a fire department and who serves in such capacity without receiving a regular salary. A person who is a salaried public safety employee of a municipality shall not serve as a volunteer firefighter of a volunteer fire department unless the person is off duty and such service is not a condition of employment. A public safety employee is a person employed to serve as a salaried firefighter, police or other law enforcement officer or emergency medical technician;
2. “Volunteer fire department” means a fire department which has in its employ not more than two full-time salaried firefighters; and
3. “Municipality” means a municipality which has qualified to participate in the Oklahoma Firefighters Pension and Retirement System.

*Added by Laws 1977, c. 256, § 29-202, eff. July 1, 1978. Amended by Laws 2003, c. 460, § 2, eff. July 1, 2003; Laws 2007, c. 356, § 1, emerg. eff. June 4, 2007.*

### **§11-29-203. Size of volunteer department.**

Any municipality having a volunteer fire department shall limit by ordinance the size of the volunteer fire department to not less than twelve nor more than twenty-five members for municipalities with a population of more than one thousand five hundred (1,500); or not less than eight or more than twenty-five members for municipalities with a population of eight hundred (800) to one thousand five hundred (1,500); or not less than six or more than twenty-five members for municipalities with a population of less than eight hundred (800). Any municipality having a volunteer fire department that serves a nine-one-one (911) emergency telephone area of fifty (50) square miles or more may increase the size of the volunteer fire department up to an additional five members, with the total number of members of the volunteer fire department not to exceed thirty.

*Added by Laws 1977, c. 256, § 29-203, eff. July 1, 1978. Amended by Laws 1980, c. 352, § 51, eff. Jan. 1, 1981; Laws 1981, c. 3, § 1, emerg. eff. Feb. 19, 1981; Laws 1983, c. 230, § 1, emerg. eff. June 17, 1983; Laws 2002, c. 115, § 1, eff. Nov. 1, 2002; Laws 2013, c. 147, § 1, eff. Nov. 1, 2013.*

#### **§11-29-204. Minimum rules and regulations of volunteer fire department.**

Any municipality which has volunteers enrolled as members of the fire department shall adopt by ordinance a code of minimum rules and regulations in substantial compliance with the following:

##### **Article 1. The Fire Chief.**

- (a) The chief shall be the head of the department, subject to the laws of the State of Oklahoma, ordinances of this municipality, and the rules and regulations adopted pursuant to this section. The chief shall be appointed in the manner provided by law applicable to this municipality for the appointment of municipal officers.
- (b) The chief shall be responsible for the general condition and efficient operation of the department, the training of members, and the performance of all other duties imposed upon him by law or the municipality.
- (c) The chief may inspect or cause to be inspected by members of the department, the municipal fire hydrants, cisterns, and other sources of water supply of the municipality at least twice a year.
- (d) The chief shall maintain a library or file of publications on fire prevention and fire protection and shall make use of it to the best advantage of all members.
- (e) The chief shall make every effort to attend all fires and shall direct the officers and members in the performance of their duties.
- (f) The chief shall see that the citizens are kept informed on fire hazards in the community and on the activities of the department.
- (g) The chief shall see that each fire is carefully investigated to determine its cause, and in the case of suspicion of incendiarism shall notify proper authorities. The chief shall secure and preserve all possible evidence for future use in the case of suspicious incendiarism.
- (h) The chief shall file the appropriate activity report forms with the Office of the State Fire Marshal in Oklahoma City on an annual basis. The activity report forms shall be designed by the State Fire Marshal and shall include, but not be limited to, the amount of property and vehicle fire loss, types of fires, inspections and investigations. The report shall include notification of all fire-related civilian deaths and injuries in the respective jurisdiction and of fire fighter deaths in the line of duty and of fire

fighter injuries in the line of duty requiring the services of a hospital or physician or both.

#### Article 2. The Assistant Chief.

In the absence of the chief, the assistant chief on duty shall command the department and shall have the full powers and responsibilities of the chief.

#### Article 3. Company Officers.

The company officers shall be selected upon their: 1. knowledge of fire fighting, 2. leadership ability, and 3. knowledge of fire fighting equipment.

#### Article 4. The Secretary-Treasurer.

One member elected by the fire department shall be secretary-treasurer. His duties shall consist of the following:

1. Calling the roll at the opening of each meeting,
2. Keeping the minutes of each meeting, and
3. Collecting any money due the department by the members.

#### Article 5. New Members.

- (a) All new members shall be on probation for one (1) year after their appointment.
- (b) New volunteer members upon completion of their probation period must be approved by the majority of the fire department.

#### Article 6. Bylaws.

The bylaws of the department shall include but shall not be limited to the following:

- (a) All volunteer fire fighters are required to respond to alarms of fire and other emergencies when notified.
- (b) A volunteer fire fighter is required to be present at all regular meetings, call meetings, and schools presented for the benefit of the fire fighters.
- (c) There shall be at least one regular business meeting each month.
- (d) Any volunteer fire fighter having two unexcused absences in succession or three unexcused absences in a period of three (3) months will be expelled from the fire department rolls.

- (e) Volunteer fire fighters leaving the municipality for an extended period of time will be required to notify the chief.
- (f) Any volunteer fire fighter refusing to attend training classes provided for him will be expelled from the rolls.
- (g) Any volunteer member of the fire department shall be expelled from the rolls for the following offenses:
  - 1. Conduct unbecoming a fire fighter,
  - 2. Any act of insubordination,
  - 3. Neglect of duty,
  - 4. Any violation of rules and regulations governing the fire department, or
  - 5. Conviction of a felony.

*Amended by Laws 1982, c. 83, § 2; Laws 1983, c. 202, § 3, operative July 1, 1983; Laws 1986, c. 190, § 5, operative July 1, 1986; Laws 1990, c. 16, § 2, emerg. eff. March 29, 1990.*

## **Section 7.2(c) - Combination Fire Departments**

### **§11-29-301. Definitions.**

A. As used in this section and Section 4 of this act:

- 1. “Combination fire department” means a fire department which has in its employ more than two full-time salaried firefighters and at least one but not more than twenty-five volunteer firefighters. However, a fire department that would otherwise be considered a “combination fire department” under this definition but for the fact that it had more than twenty-five (25) volunteer firefighters on June 1, 2003, shall be considered a “combination fire department” as long as it does not exceed the number of volunteer firefighters that it had on June 1, 2003; and
- 2. “Volunteer firefighter of a combination fire department” means a person who is enrolled as a volunteer member of a combination fire department and who serves in such capacity without receiving a regular salary. The person, who is a salaried employee of a municipality, shall not serve as a volunteer firefighter of a combination fire department if such service as a volunteer firefighter is a condition of employment with the municipality. A person, who is a salaried public safety employee of a municipality, shall not serve as a volunteer firefighter of a combination fire

department unless the person is off duty and such service is not a condition of employment.

- B. For the purposes of this subsection, a public safety employee is a person employed to serve as a salaried firefighter, police or other law enforcement officer or emergency medical technician.

*Added by Laws 2003, c. 460, § 3, eff. July 1, 2003.*

#### **§11-29-302. Application of other provisions of law.**

The provisions of Sections 29-101 through 29-115 of Title 11 of the Oklahoma Statutes relating to paid fire departments, paid fire chiefs, paid firefighters or fire department equipment or other property shall also apply to combination fire departments unless otherwise noted.

*Added by Laws 2003, c. 460, § 4, eff. July 1, 2003.*

#### **§11-29-303. Duties of volunteer firefighters of combination fire department.**

Volunteer firefighters of a combination fire department shall:

1. Be required, when notified, to respond to alarms of fire and other emergencies;
2. Be required to be present at all regular meetings, call meetings and schools presented for the benefit of the firefighters;
3. Be dropped from a fire department's rolls if such volunteer firefighter has two unexcused absences in succession or three unexcused absences in a period of three (3) months;
4. Notify the chief if such volunteer firefighter is leaving the municipality for an extended period of time;
5. Be expelled from the rolls if such volunteer firefighter refuses to attend training classes provided for him or her;
6. Be expelled from the rolls for the following offenses:
  - a. conduct unbecoming of a firefighter,
  - b. any act of insubordination,
  - c. neglect of duty,
  - d. any violation of rules and regulations governing the fire department, or
  - e. conviction of a felony; and

7. Reside in the same county as the combination fire department he or she is enrolled in or in a county that immediately borders the county in which the combination fire department is located.

*Added by Laws 2003, c. 460, § 5, eff. July 1, 2003.*

#### **§11-29-304. Volunteer Firefighter Recognition Program.**

There is hereby created a “Volunteer Firefighter Recognition Program”. This program shall recognize the following persons with a certification of recognition from the Governor:

1. Employers of volunteer firefighters who allow the firefighter time off for training and emergency responses; and
2. Volunteer firefighters for their service to the citizens of their community and to this state.

*Added by Laws 2003, c. 460, § 6, eff. July 1, 2003.*

### **Section 7.3 - Article 51 - Collective Bargaining**

#### **Fire and Police Arbitration**

#### **§11-51-101. Public policy of fire and police arbitration law.**

- A. The protection of the public health, safety and welfare demands that the permanent members of any paid fire department or police department in any municipality not be accorded the right to strike or engage in any work stoppage or slowdown. This necessary prohibition does not, however, require the denial to such employees of other well-recognized rights of labor such as the right to organize, to be represented by a collective bargaining representative of their choice and the right to bargain collectively concerning wages, hours and other terms and conditions of employment; and such employees shall also have the right to refrain from any and all such activities.
- B. It is declared to be the public policy of this state to accord to the permanent members of any paid fire department or police department in any municipality all of the rights of labor, other than the right to strike or to engage in any work stoppage or slowdown. Nothing in this article shall constitute a grant of the right to strike to fire fighters or police officers of any municipality and such strikes are hereby prohibited. Notwithstanding the provisions of any other law, any person holding such a position who, by concerted action with others and without the lawful approval of his superior, willfully absents himself from his position or abstains in whole or in part from the full, faithful and proper performance of his duties for the purpose of inducing, influencing or coercing a change in the conditions or compensation, or the rights, privileges or obligations of employment shall be deemed to be on strike but the person, upon request, shall be entitled to a

determination as to whether he did violate the provisions of this article. The request shall be filed in writing with the officer or body having the power to remove or discipline such employee within ten (10) days after regular compensation of such employee has ceased or other discipline has been imposed. In the event of such request, the officer or body shall within ten (10) days after the receipt of such request commence a proceeding for the determination of whether the provisions of this article have been violated by the public employee, in accordance with the law and regulations appropriate to a proceeding to remove the public employee. The proceedings shall be undertaken without unnecessary delay. The decision of the proceeding shall be made within ten (10) days following the conclusion of said hearing. If the employee involved is held to have violated this article and his employment terminated or other discipline imposed, he shall have the right of review to the district court having jurisdiction of the parties, within thirty (30) days from such decision, for determination whether such decision is supported by competent, material and substantial evidence on the whole record. To provide for the exercise of these rights, a method of arbitration of disputes is hereby established.

- C. It is declared to be the public policy of the State of Oklahoma that no person shall be discharged from or denied employment as a member of any paid fire department or police department in any municipality of this state by reason of membership or nonmembership in, or the payment or nonpayment of any dues, fees or other charges to, an organization of such members for collective bargaining purposes as herein contemplated.
- D. The establishment of this method of arbitration shall not, however, in any way whatever, be deemed to be a recognition by the state of compulsory arbitration as a superior method of settling labor disputes between employees who possess the right to strike and their employers, but rather shall be deemed to be a recognition solely of the necessity to provide some alternative procedure for settling disputes where employees must, as a matter of public policy, be denied the usual right to strike.

*Laws 1977, c. 256, § 51-101, eff. July 1, 1978.*

### **§11-51-102. Definitions.**

As used in this article, unless the context requires a different interpretation:

1. "Fire fighters and police officers" shall mean the permanent paid members of any fire department or police department in any municipality within the State of Oklahoma but shall not include the chief of police and an administrative assistant and the chief of the fire department and an administrative assistant. The administrative assistant shall be that person so designated by the chief of the police department. "Police officers" as used herein shall be those persons as defined in Section 50-101 of this title.
2. "Corporate authorities" means the proper officials, singly or collectively, within any municipality whose duty or duties it is to establish the wages, salaries, rates of pay, hours, working conditions and other terms and conditions of employment of fire fighters or police officers, whether they be the mayor, city manager, town manager, town



administrator, city council, town council, director of personnel, personnel board or commission, or by whatever other name the same may be designated, or any combination thereof. It is not the intent of this paragraph that the above-named officials shall in any way be exclusive or limiting.

3. "Strike" shall mean the concerted failure to report for duty, the willful absence from one's position, unauthorized holidays, sickness unsubstantiated by a physician's statement, the stoppage of work, or the abstinence in whole or in part from the full, faithful and proper performance of the duties of employment, for the purpose of inducing, influencing or coercing a change in the conditions, compensation, rights, privileges or obligations of employment. Nothing contained in this article shall be construed to limit, impair or affect the right of any public employee to the expression or communication of a view, grievance, complaint or opinion on any matter related to the conditions or compensation of public employment or their betterment, so long as the same does not interfere with the full, faithful and proper performance of the duties of employment.
4. "Bargaining agent" shall mean any lawful association, fraternal organization, labor organization, federation or council having as one of its purposes the improvement of wages, hours and other conditions of employment among employees of fire and police departments.
5. "Collective bargaining" shall mean the performance of the mutual obligation of the municipal employer or his designated representatives and the representative of the employees to meet at reasonable times, including meetings appropriately related to the budget-making process; to confer in good faith with respect to wages, hours and other conditions of employment, or the negotiation of an agreement, or any question arising thereunder; and to execute a written contract incorporating any agreement reached if requested by either party. Such obligation shall not, however, compel either party to agree to a proposal or require the making of a concession.
6. "Unfair labor practices" for the purpose of this article shall be deemed to include but not be limited to the following acts and conduct:

6a. Action by corporate authorities:

- (1) interfering with, restraining, intimidating or coercing employees in the exercise of the rights guaranteed them by this article;
- (2) dominating or interfering with the formation, existence or administration of any employee organization or bargaining agent;
- (3) interfering in any manner whatsoever with the process of selection by fire fighters or police officers of their respective bargaining agents or attempting to influence, coerce or intimidate individuals in such selection;

- (4) discharging or otherwise disciplining or discriminating against a police officer or fire fighter because he has signed or filed any affidavit, petition or complaint or has given any information or testimony under this article or because of his election to be represented by the bargaining agent;
- (5) refusing to bargain collectively or discuss grievances in good faith with the designated bargaining agent with respect to any issue coming within the purview of this article; or
- (6) instituting or attempting to institute a lockout.

6b. Action by bargaining agent:

- (1) interfering with, restraining, intimidating or coercing employees in the exercise of the rights guaranteed them by this article;
- (2) interfering with or attempting to coerce the corporate authorities in the selection of their representatives for the purposes of collective bargaining or the adjustment of grievances; or
- (3) refusing to bargain collectively or discuss grievances in good faith with the proper corporate authorities with respect to any issue coming within the purview of this article.

7. "Board" shall mean the Public Employees Relations Board.

*Laws 1977, c. 256, § 51-102, eff. July 1, 1978.*

**§11-51-103. Collective bargaining rights – Bargaining agents.**

- A. Firefighters and police officers in any municipality shall have the separate right to bargain collectively with their municipality and to be represented by a bargaining agent in such collective bargaining with respect to wages, salaries, hours, rates of pay, grievances, working conditions and all other terms and conditions of employment.
- B. A municipal employer shall recognize a bargaining agent selected by a majority of the firefighters of the fire department or police officers of the police department of that municipality as the exclusive bargaining agent for the firefighters or police officers of that municipality until a majority of the firefighters or police officers withdraw the recognition. Bargaining agents recognized by municipalities and having bargained with municipalities, prior to the effective date of this act, shall continue to be so recognized without a new selection by the majority of the firefighters or police officers.
  - 1. The bargaining agent representing the department as the exclusive bargaining agent shall be determined by a majority vote of the police or firefighters of the department.

2. A question of whether a bargaining agent is the exclusive bargaining agent of the respective police or firefighters of a department shall be resolved by a fair election paid for by the bargaining agent or employees and conducted according to procedures agreed on by the parties. Such question arises where no bargaining agent is currently recognized as a bargaining agent or where a bargaining agent is recognized and another bargaining agent presents proof they represent at least forty percent (40%) of the respective police or firefighters of a department. Any vote or ballot authorized by the agreed procedures shall be accompanied by a copy of the voter's driver license or other state-authorized identification card, and any vote or ballot submitted in person shall only be received by providing the same. The bargaining agent seeking to represent the members of the department and the municipality shall each be entitled to select one person to observe the counting and tabulating of ballots cast in the election.
3. If the parties are unable to agree on election procedures under paragraph 2 of this subsection, either party may request the American Arbitration Association to conduct the election and certify the results. Certification of the results of an election under this paragraph shall resolve the question regarding representation. Any expenses of the election imposed by the American Arbitration Association shall be borne in equal shares by both parties, except that, if any fraudulent activity occurs in the election procedures or in tabulating the votes, the offending party shall solely bear the expense.
4. No election shall be conducted in any bargaining unit which, in the preceding twelve-month period, a valid election has been held.

*Added by Laws 1977, c. 256, § 51-103, eff. July 1, 1978. Amended by Laws 2021, c. 414, § 1, eff. Nov. 1, 2021.*

#### **§11-51-104. Public Employees Relations Board.**

- A. There is hereby re-created, to continue until July 1, 2016, in accordance with the provisions of the Oklahoma Sunset Law, the Public Employees Relations Board, which shall be composed of five (5) members to be appointed or selected as follows:
  1. One appointed by the Governor shall be an impartial appointment and designated as Chairman;
  2. Two appointed by the President Pro Tempore of the State Senate, one of whom shall be an impartial appointment and one of whom shall be a representative from the labor industry chosen from a list of four nominees to be submitted jointly by an Oklahoma organization the primary purpose of which is to provide services to members who are municipal police officers, which shall provide two nominees, and by an Oklahoma organization the primary purpose of which is to provide services to members who are municipal firefighters, which shall provide two nominees; and

3. Two appointed by the Speaker of the Oklahoma House of Representatives, one of whom shall be an impartial appointment and one of whom shall be a representative of a municipality to be selected from a list of four nominees submitted by a statewide organization the membership of which consists primarily of incorporated cities and towns within Oklahoma.
- B. The Chairman shall be appointed for a term of five (5) years, commencing from July 1, 1972. The other members shall be appointed for terms of one (1) and three (3) years, respectively, from July 1, 1972, but their successors shall be appointed for terms of three (3) years. No member shall serve on the Board for more than two terms. No impartial member appointed by either the President Pro Tempore of the Oklahoma State Senate or by the Speaker of the Oklahoma House of Representatives shall, within two (2) years of being appointed to the Board or while serving on the Board, have served or worked in a capacity as an advocate, be a member or receive compensation from a labor union group association or its subordinate affiliates or have served or worked in a capacity as an advocate, appointed or elected official of or received compensation from a municipality or municipalities.
  - C. Three members of the Board shall constitute a quorum. Any individual chosen to fill a vacancy on the Board shall be appointed only for the unexpired term. The Chairman and members of the Board shall not receive a salary but shall receive compensation in lieu of expenses in the amount of Fifty Dollars (\$50.00) per day for any meeting or the conduct of official duties, whether acting singly or collectively.
  - D. To accomplish the objectives and to perform the duties prescribed by this article, the Board may subpoena witnesses, issue subpoenas to require the production of books, papers, records, and documents which may be needed as evidence of any matter under inquiry, and administer oaths and affirmations. In cases of neglect or refusal to obey a subpoena issued to any person, the district court of the county in which the investigations or the public hearings are taking place, upon application by the Board, may issue an order requiring such person to appear before the Board and produce evidence about the matter under investigation. A failure to obey such order may be punished by the court as a contempt.
  - E. Any subpoena, notice of hearing, or other process or notice of the Board issued under the provisions of this article may be served personally, by registered mail, or by leaving a copy at the principal office of the person required to be served. A return made and verified by the individual making such service and setting forth the manner of such service is proof of service, and a returned post office receipt, when registered or certified mail is used, is proof of service.
  - F. The Board shall adopt, promulgate, amend, or rescind such rules as it deems necessary to carry out the provisions of this article. Public hearings shall be held by the Board on any proposed rule of general applicability designed to implement, interpret, or prescribe policy, procedure or practice requirements under the provisions of this article and on any proposed change to such existing rule. Reasonable notice shall be given prior to such

hearings, which shall include the time, place, and nature of such hearing and the terms or substance of the proposed rule or the changes to such rule.

*Added by Laws 1977, c. 256, § 51-104, eff. July 1, 1978. Amended by Laws 1983, c. 146, § 1, operative July 1, 1983; Laws 1985, c. 178, § 11, operative July 1, 1985; Laws 1986, c. 301, § 18, operative July 1, 1986; Laws 1989, c. 140, § 1, eff. July 1, 1989; Laws 1995, c. 13, § 1; Laws 2001, c. 7, § 1; Laws 2007, c. 23, § 1; Laws 2008, c. 16, § 1; Laws 2012, c. 90, § 1, eff. Nov. 1, 2012; Laws 2013, c. 15, § 7, emerg. eff. April 8, 2013.*

*NOTE: Laws 2012, c. 58, § 1 repealed by Laws 2013, c. 15, § 8, emerg. eff. April 8, 2013.*

#### **§11-51-104a. Employees - Duties and compensation - Operating expenditures.**

The Office of Management and Enterprise Services, in cooperation with the Chairman of the Public Employees Relations Board, is authorized to appoint and fix the duties and compensation of employees necessary to perform the responsibilities imposed upon the Public Employees Relations Board by law. The Office of Management and Enterprise Services is authorized to initiate or accept and process claims for personal services, consulting services, supplies, equipment, and other operating expenditures essential to the accomplishment of the duties imposed upon the Public Employees Relations Board by law.

*Added by Laws 1983, c. 306, § 6, operative July 1, 1983. Amended by Laws 2012, c. 304, § 51.*

#### **§11-51-104b. Unfair Labor practices - Prevention.**

- A. The Public Employees Relations Board is empowered, as hereinafter provided, to prevent any person, including bargaining agent and corporate authorities, from engaging in any unfair labor practice as defined herein.
- B. Whenever it is charged that any person has engaged in or is engaging in any such unfair labor practice, the Board shall have the power to issue and cause to be served upon such person a complaint stating the charges in that respect, and containing a notice of hearing before the Board, at a place therein fixed, not less than five (5) days after the serving of said complaint. The person so complained of shall have the right to file an answer and to appear and give testimony at the time and place fixed in the complaint. In the discretion of the Board, any other person may be allowed to intervene in such proceeding.
- C. If upon the preponderance of the testimony taken the Board shall be of the opinion that the person named in the complaint has engaged in or is engaging in any such unfair labor practice, then the Board shall state its findings of fact and shall issue and cause to be served on such person an order requiring such person to cease and desist from such unfair labor practice. Such order may further require such person to make reports from time to time showing the extent to which it has complied with the order. If upon the preponderance of the testimony taken the Board shall not be of the opinion that the person served in the complaint has engaged in or is engaging in any such unfair labor practice, then the Board shall state its findings of fact and shall issue an order dismissing the complaint.

- D. The Board, or any interested party, shall have the power to petition the district court, wherein the unfair labor practice in question occurred, for the enforcement of such order and for appropriate temporary relief of restraining order.

*Added by Laws 1985, c. 148, § 1.*

#### **§11-51-105. Meet and confer - Agreements.**

It shall be the obligation of the municipality, acting through its corporate authorities, to meet at reasonable times and confer in good faith with the representatives of the fire fighters or police officers within ten (10) days after receipt of written notice from said bargaining agent requesting a meeting for collective bargaining purposes. The obligation shall include the duty to cause any collective bargaining agreement resulting from negotiations to be reduced to a written agreement, the term of which shall not exceed one (1) year; provided, any such agreement shall continue from year to year and be automatically extended for one-year terms unless written notice of request for bargaining is given by either the municipal authorities or the bargaining agent of the fire fighters or police officers at least thirty (30) days before the anniversary date of such negotiated agreement. Within ten (10) days of receipt of such notice by the other party, a conference shall be scheduled for the purposes of collective bargaining, and until a new agreement is reached, the currently existing written agreement shall not expire and shall continue in full force and effect.

*Amended by Laws 1985, c. 148, § 2.*

#### **§11-51-106. Arbitration.**

In the event that the bargaining agent and the corporate authorities are unable, within thirty (30) days from and including the date of the first meeting, to reach an agreement on a contract, any and all unresolved issues shall be submitted to arbitration, upon request of either party.

*Laws 1977, c. 256, § 51-106, eff. July 1, 1978.*

#### **§11-51-107. Arbitrators - Selection.**

Within five (5) days from the date of the request for arbitration referred to in Section 51-106 of this title, the bargaining agent and the corporate authorities shall each select and name one arbitrator and shall immediately thereafter notify each other in writing of the name and address of the person so selected. The two arbitrators so selected and named shall, within five (5) days from and after the expiration of the five-day period hereinabove mentioned, agree upon and select a third arbitrator. If, on the expiration of the period allowed therefor, the arbitrators are unable to agree upon the selection of a third arbitrator, the bargaining agent and the corporate authorities shall request the Federal Mediation and Conciliation Service to provide a list of five arbitrators. Within five (5) days after receipt of the list of arbitrators from the Federal Mediation and Conciliation Service, the two arbitrators already selected shall alternately strike the name of one arbitrator from the list of five until one name remains, with the employer making the first

strike from said list. The third arbitrator, whether selected as a result of an agreement between the two arbitrators previously selected or selected from the list provided by the Federal Mediation and Conciliation Service, shall act as chairman of the arbitration board.

*Laws 1977, c. 256, § 51-107, eff. July 1, 1978.*

**§11-51-108. Hearing procedures - Special municipal elections - Effective date of agreements.**

**A.**

1. The arbitration board acting through its chair shall call a hearing to be held within ten (10) days after the date of the appointment of the chair and shall, acting through its chair, give at least seven (7) days' notice in writing to each of the other two arbitrators, the bargaining agent and the corporate authorities of the time and place of such hearing.
2. At least seven (7) days before the date of the hearing the corporate authorities and the bargaining agent shall submit to each other and to the arbitration board members a written arbitration statement listing all contract terms which the parties have resolved and all contract issues which are unresolved. Each arbitration statement shall also include a final offer on each unresolved issue. The terms and offers contained in the arbitration statements shall be known collectively as each party's last best offer.
3. The hearing shall be informal and the rules of evidence prevailing in judicial proceedings shall not be binding. Any and all documentary evidence and other data deemed relevant by the arbitrators may be received in evidence. The arbitrators shall have the power to administer oaths and to require by subpoena the attendance and testimony of witnesses, the production of books, records, and other evidence relative or pertinent to the issues presented to them for determination. A hearing shall be concluded within twenty (20) days from the time of commencement.
4. Within seven (7) days after the conclusion of the hearing, a majority of the arbitration board members shall select one of the two last best offers as the contract of the parties. The criteria to be used by the board in determining which offer to select shall be limited to paragraphs 1 through 5 of Section 51-109 of this title. The arbitration board may not modify, add to or delete from the last best offer of either party. Written notice of the selection decision shall be mailed or delivered to the bargaining agent and the corporate authorities.

- B.** If the city's last best offer is not selected by the arbitration board, that party may submit the offers which the parties submitted to the arbitration board to the voters of the municipality for their selection by requesting a special election for that purpose. The request for an election must be filed with the clerk of the municipality within ten (10) days of the date of the written decision of the arbitration board. Written notice of the filing of the request shall be given to the bargaining agent. If a request for an election is

not filed in a timely manner, the board's selection decision shall be final, and the last best offer it selected shall constitute the agreement of the parties.

- C. Upon receiving a request for an election pursuant to the provisions of this section, the clerk shall notify the mayor and governing body of the request. Within ten (10) days of such notification the municipal authorities shall call for a special election. The election shall be governed by the state laws on special municipal elections. Only residents of the municipality shall be eligible to vote in said election. The ballot shall inform the voters that they must choose either the last best offer of the bargaining agent or the last best offer of the corporate authorities. Within twenty (20) days of the date of the decision to call for the election, the municipal authorities and the bargaining agent shall agree on a ballot. If no agreement is reached within that time, each party shall present a proposed ballot to the arbitration board. The parties shall present their ballot to the board no later than seven (7) days after the aforementioned twenty-day period. The board shall consider the proposed ballots and shall select one or the other within seven (7) days of the date of receipt of the parties' proposed ballots. The last best offer receiving a majority of the votes shall become the agreement of the parties.
- D. Concerning issues relating to money, such ballot shall clearly state the total dollar amount of the offer from the corporate authority and the total dollar amount of the offer from the bargaining agent. Such ballot shall also disclose the percentage of increase or decrease both offers have over or under the last contract of the two parties.
- E. Agreements which are reached as a result of selection by the arbitration board or by election shall be effective on the first day of the fiscal year involved regardless of the date of the final selection.

*Added by Laws 1977, c. 256, § 51-108, eff. July 1, 1978. Amended by Laws 1985, c. 148, § 3; Laws 1994, c. 139, § 1; Laws 2000, c. 358, § 1, eff. July 1, 2000; Laws 2004, c. 126, § 1, eff. Nov. 1, 2004.*

#### **§11-51-109. Factors to be considered.**

The arbitrators shall conduct the hearings and render their decision upon the basis of a prompt, peaceful and just settlement of all submitted disputes between the firefighters or police officers and the corporate authorities. The factors, among others, to be given weight by the arbitrators in arriving at a decision shall include:

1. Comparison of wage rates, insurance, retirement, other fringe benefits or hourly conditions of employment of the fire department or police department in question with prevailing wage rates or hourly conditions of employment of skilled employees of the building trades and industry in the local operating area involved;
2. Comparison of wage rates, insurance, retirement, other fringe benefits or hourly conditions of employment of the fire department or police department in question with wage rates or hourly conditions of employment maintained for the same or similar work



of employees exhibiting like or similar skills under the same or similar working conditions in the local operating area involved;

3. Comparison of wage rates, insurance, retirement, other fringe benefits or hourly conditions of employment of the fire department or police department in question with wage rates or hourly conditions of employment of fire departments or police departments in cities, towns or other political subdivisions of comparable size and economic status both within and without the State of Oklahoma;
4. Interest and welfare of the public and revenues available to the municipality; or
5. Comparison of peculiarities of employment in regard to other trades or professions, including specifically:
  - a. hazards of employment,
  - b. physical qualifications,
  - c. educational qualifications,
  - d. mental qualifications, and
  - e. job training and skills.

*Laws 1977, c. 256, § 51-109, eff. July 1, 1978.*

#### **§11-51-110. Fees and expenses.**

Fees and necessary expenses of the arbitrator selected by the bargaining agent and the arbitrator selected by the corporate authorities shall be borne by the bargaining agent and the corporate authorities respectively. The reasonable fees and necessary expenses of the third arbitrator shall be borne equally by the bargaining agent and corporate authorities.

*Laws 1977, c. 256, § 51-110, eff. July 1, 1978.*

#### **§11-51-111. Agreements – Contents.**

Any agreement actually negotiated between the bargaining agent and the corporate authorities either before or within thirty (30) days after arbitration shall constitute the collective bargaining contract governing fire fighters or police officers in the municipality for the period stated therein; provided that such period shall not exceed one (1) year. Any collective bargaining agreement negotiated under the terms and provisions of this article shall specifically provide that the fire fighters or police officers who are subject to its terms shall have no right to engage in any work stoppage, slowdown or strike, the consideration for such provision being the right to a resolution of disputed questions. All rules, regulations, fiscal procedures, working conditions, departmental practices and manner of conducting the operation and administration of fire departments and

police departments currently in effect on the effective date of any negotiated agreement shall be deemed a part of said agreement unless and except as modified or changed by the specific terms of such agreement. Every such agreement shall contain a clause establishing arbitration procedures for the immediate and speedy resolution and determination of any dispute which may arise involving the interpretation or application of any of the provisions of such agreement or the actions of any of the parties thereunder. In the absence of such negotiated procedure such dispute may be submitted to arbitration in accordance with the provisions of Sections 51-107 through 51-110 of this title, except that the arbitration board shall be convened within ten (10) days after demand therefor by the bargaining agent upon the corporate authority or authorities. In such case the arbitration board's determination shall be final.

*Amended by Laws 1985, c. 148, § 4.*

#### **§11-51-112. Matters requiring appropriation of moneys - Notice.**

Whenever wages, rates of pay or any other matters requiring appropriation of moneys by any municipality are included as matters of collective bargaining conducted under the provisions of this article, it is the obligation of the bargaining agent to serve written notice of request for collective bargaining on the corporate authorities at least one hundred twenty (120) days before the last day on which moneys can be appropriated by the municipality to cover the contract period which is the subject of the collective bargaining procedure.

*Laws 1977, c. 256, § 51-112, eff. July 1, 1978.*

#### **§11-51-113. Penalties.**

It shall be unlawful for any collective bargaining representative or member of a paid fire department or police department to strike or engage in any work stoppage; and it shall further be unlawful for any official, executive, administrator, manager, or member of a governing body exercising the authority to fix and determine the salaries, hours of work, and employment conditions of any paid fire or police department of a municipality in this state to fail to bargain in good faith in accordance with the provisions of this article. Any person or persons guilty of violating the provisions of this article shall be fined not less than Ten Dollars (\$10.00) nor more than One Hundred Dollars (\$100.00) for such offense, and each day during which such violation occurs or continues shall constitute a separate offense, and any such conviction shall be grounds for immediate dismissal from public employment, for any persons so employed.

*Laws 1977, c. 256, § 51-113, eff. July 1, 1978.*

## **Section 8: Supplement Statutes - Title 15 (Contracts)**

### **Section 8.1 - Chapter 3 – Contract Interpretation**

#### **§15-178 - Providing Death Benefits - Contracts of Designating Former Spouse as Beneficiary - Effect of Divorce or Annulment.**

- A. If, after entering into a written contract in which a beneficiary is designated or provision is made for the payment of any death benefit (including life insurance contracts, annuities, retirement arrangements, compensation agreements, depository agreements, security registrations, and other contracts designating a beneficiary of any right, property, or money in the form of a death benefit), the party to the contract with the power to designate the beneficiary or to make provision for payment of any death benefit dies after being divorced from the person designated as the beneficiary or named to receive such death benefit, all provisions in the contract in favor of the decedent's former spouse are thereby revoked. Annulment of the marriage shall have the same effect as a divorce. In the event of either divorce or annulment, the decedent's former spouse shall be treated for all purposes under the contract as having predeceased the decedent.
- B. Subsection A of this section shall not apply:
1. If the decree of divorce or annulment is vacated;
  2. If the decedent had remarried the former spouse and was married to said spouse at the time of the decedent's death;
  3. If the decree of divorce or annulment contains a provision expressing an intention contrary to subsection A of this section;
  4. If the decedent makes the contract subsequent to the divorce or annulment;
  5. To the extent, if any, the contract contains a provision expressing an intention contrary to subsection A of this section; or
  6. If the decedent renames the former spouse as the beneficiary or as the person or persons to whom payment of a death benefit is to be made in a writing delivered to the payor of the benefit prior to the death of the decedent and subsequent to the divorce or annulment.
- C. For purposes of subsection A of this section, "death benefit" shall not include:
1. Any interest in property in which the decedent's former spouse has an interest as a joint tenant; or

2. Any interest in property in which the decedent's former spouse has a beneficial interest in an express trust created by the decedent during the decedent's lifetime for which provision is made in Section 175 of Title 60 [60-175] of the Oklahoma Statutes.

D. This section shall apply to any contract of a decedent made and entered into on or after November 1, 1987 and to depository agreements and security registrations made and entered into on or after September 1, 1994.

*Laws 1987, SB 304, c. 201, § 2, eff. November 1, 1987; Amended by Laws 1989, HB 1584, c. 181, § 10, eff. November 1, 1989; Amended by Laws 1994, HB 2311, c. 313, § 4, eff. September 1, 1994.*

## Section 9 – Supplemental Statutes - Title 18 (Corporations)

### Section 9.1 - Chapter 14 – Charitable and Fraternal Organizations

#### §18-592 - Fire Departments for Unincorporated Areas - Authority to Incorporate

The authority of persons associated together to become incorporated as a charitable corporation for the purpose of providing either a volunteer or full-time fire department for an unincorporated area or place is hereby ratified and confirmed. Such a corporate fire department shall have authority to provide fire protective service both to its members and to nonmembers, either within or without the unincorporated area wherein it is situated.

*Laws 1957, SB 437, p. 142, § 1; Amended by Laws 1983, SB 173, c. 100, § 17, emerg. eff. May 9, 1983.*

#### §18-593 - Schedule of Fees

- A. Any charitable corporation formed for the purpose of providing either a volunteer or a full-time fire department, pursuant to Section 592 of this title, shall have authority to establish a reasonable schedule of fees to be charged for its services in extinguishing fires and all other emergencies of its members and nonmembers who utilize such fire department to extinguish or control a fire or provide services in response to an emergency either within or without the unincorporated area wherein it is situated. Such schedule of fees may contain one fee for members and another fee for nonmembers, except that no fee shall be established in excess of the approximate cost of providing the service. Any member or nonmember utilizing the services of such a fire department to extinguish or control a fire or provide services in response to an emergency shall be liable to said corporation in the amount of the established fee. However, no fee shall be charged by a fire department for merely appearing at the scene of a controlled fire unless called by the person setting the fire or at such person's request. If it is necessary for suit to be brought for collection of such amount due, such liability shall include costs of suit and a reasonable attorney's fee.
- B. If insurance coverage is provided for the fee specified in subsection A of this section or for the cost of providing the service rendered by the fire department and an insurer makes payment for the service it shall be the duty of the insured party or the responding fire department to notify the insurer of services rendered. The instrument of payment for the services of the fire department shall be made to the order of the responding fire department and the insured.

*Laws 1957, SB 437, p. 143, § 2; Amended by Laws 1983, SB 173, c. 100, § 18, emerg. eff. May 9, 1983; Amended by Laws 1989, HB 1385, c. 172, § 1, emerg. eff. May 8, 1989; Amended by Laws 1993, HB 1477, c. 8, § 1, eff. September 1, 1993; Amended by Laws 2014, HB 2495, c. 343, § 1, eff. November 1, 2014.*

### **§18-594 - No Liability in Tort While Engaged in Fire Protection**

Any charitable corporation formed in an unincorporated area for the purpose of providing either a volunteer or a full-time fire department, such as is mentioned in Section 592 of this title, shall be considered an agency of the State of Oklahoma while actually performing the function of providing fire protective services either within or without the unincorporated area wherein it is situated, and while so engaged such corporation shall not be liable in tort for the acts of its members or its firemen.

*Laws 1957, SB 437, p. 143, § 3; Amended by Laws 1983, SB 173, c. 100, § 19, emerg. eff. May 9, 1983.*

## **Section 10 – Supplement Statutes - Title 19 (Counties and County Officers)**

### **Section 10.1 - Chapter 10 – County Commissioners**

#### **Section 10.1(a) - Fire Protection**

##### **§19-351 - Fire Fighting Service - Authority to Provide**

- A. The board of county commissioners of each county of this state is hereby authorized to provide firefighting service in the county and for such purpose to use county funds to rent, lease or purchase firefighting equipment and to rent or construct and equip and operate fire stations and to employ necessary personnel to provide such service. The board of county commissioners shall also have the authority to determine and collect charges for firefighting services performed by the county from any person to whom such services are provided.
- B. The board of county commissioners of each county of this state shall have the power to take by grant, purchase, gift, devise or lease, and to dispose of, any real property for the purpose of acquiring right-of-ways and easements necessary in providing firefighting services to the county, including the construction and maintenance of roads and the installation of dry hydrants. The board may use county funds and equipment to construct and maintain such roads and to install such dry hydrants. Provided, nothing in this subsection shall be construed to prohibit the installation of dry hydrants on privately owned property by the owner thereof at the expense of the owner.
- C. The board of county commissioners of each county of this state shall have the authority to use county personnel operating county equipment to fight fires in situations where an emergency is determined to exist, provided the firefighting service is requested by the county civil defense director or upon a request of a rural fire department.
- D.
  - 1. A corporate fire department organized pursuant to the provisions of Section 592 of Title 18 of the Oklahoma Statutes or a county fire department organized pursuant to the provisions of subsection A of this section may petition the board of county commissioners of the county in which the fire department provides protection to convert to a county fire department organized pursuant to the provisions of this subsection. The petition shall set forth and particularly describe the proposed boundaries of such county fire department and shall be accompanied by a map of such proposed fire department, drawn to a scale of not less than one (1) inch to a mile. The petition shall also set forth the administration, control and ownership of all the corporate fire department's assets in the event such petition is approved. Such petition shall be filed with the county clerk of such county who shall present it to the

board of county commissioners at their next regular or special meeting. Upon presentation of such petition, the board of county commissioners shall set the same for hearing at a time not less than twenty (20) days nor more than forty (40) days from the date of presentation and shall direct the county clerk to give notice of such hearing by publication in a newspaper of general circulation in the county in which the proposed county fire department is located. Such notice shall describe the boundaries of the proposed county fire department, shall state the time and place of the hearing, and shall state that any person may appear and protest the organization of the county fire department or the proposed boundaries thereof. The board of county commissioners shall hold the hearing described in said notice, and it shall have jurisdiction to hear and determine all protests to the creation of such county fire department and all matters pertaining to the same. It may amend the plan of such proposed county fire department by excluding from within its boundaries any lands which it may deem will not be benefited by the formation of such county fire department, or by including other lands as a part thereof upon application of the owners of such land; provided, however, it shall not exclude from such district any unincorporated lands which are completely surrounded by lands which are included in the proposed county fire department. If the board of county commissioners determines that the conversion of such corporate fire department to a county fire department will be conducive to the public safety of the affected area therein, then said board shall give such proposed county fire department a name and shall authorize and approve the organization of said county fire department.

2. To be eligible to convert to a county fire department formed pursuant to this subsection, a fire department shall have a Public Protection Classification of nine (9) or better from ISO Commercial Risk Services, Inc., limit the size of such volunteer county fire department to not less than six or more than twenty members per fire station, and shall be subject to the laws of the State of Oklahoma regarding the administration and operation of a fire department, including, but not limited to, the laws of the State Department of Labor and the State Fire Marshal Commission. For purposes of this subsection, a volunteer fire department is one which has in its employ not more than two full-time salaried firefighters.
3. Directors of a county fire department organized pursuant to this subsection shall be residents of said district. At the time of making its order organizing such county fire department, the board of county commissioners shall appoint five directors, one of which shall hold his or her respective office for a term of five (5) years, one of which shall hold his or her respective office for a term of four (4) years, one of which shall hold his or her respective office for a term of three (3) years, one of which shall hold his or her respective office for a term of two (2) years, and one of which shall hold his or her respective office for a term of one (1) year. On or before January 1, 2002, the board of county commissioners shall, for fire departments which operate more than five fire stations, appoint additional directors of a county fire department until the number of directors equals the number of fire stations operated by that county fire department. Each additional director shall be appointed by the board of county commissioners for a term that matches the term of one of the first five directors



appointed. Whenever a new fire station is added to a county fire department which has five or more fire stations, the board of county commissioners shall appoint an additional director from that district in which the new fire station has been added. Each year thereafter, there shall be appointed by the board of county commissioners for a term of five (5) years so many members as are necessary to replace all members whose terms are expiring on the board of directors for such county fire department.

4. The board of directors of a county fire department organized pursuant to this subsection shall select one of its members to serve as chair and shall appoint a clerk and a treasurer. The board of directors shall fix the term and duties of the chair, clerk and treasurer. The chair and members of the board of directors shall serve without compensation. The treasurer shall give an official bond, in an amount fixed and with sureties approved by the board of county commissioners, conditioned upon the faithful accounting for all money pertaining to the county fire department and coming into his or her hands.
5. The board of directors of a county fire department organized pursuant to this subsection shall have the following powers and duties:
  - a. to manage and conduct the business affairs of such county fire department,
  - b. to make and execute all necessary contracts,
  - c. to purchase or lease-purchase and maintain all necessary and convenient engines, hoses, hose carts or other appliances and supplies for the full equipment of a fire company or department from available funds,
  - d. to appoint the fire chief, fire company officers and employees (whether paid or volunteer), sufficient to maintain and operate the equipment owned by the county fire department,
  - e. to take by grant, purchase, gift, devise or lease, and to dispose of real or personal property of every kind necessary for the operation of the county fire department,
  - f. to construct or otherwise acquire from available funds suitable firehouses and other buildings or structures suitable for the housing of equipment and supplies of the county fire department, or for carrying on its own business and affairs,
  - g. to employ such officers and employees as may be required from available funds, fix their compensation and prescribe their duties,
  - h. to establish rules for such county fire department and for the prevention of fires and conflagrations within the department's boundaries and for the protection of property at and during any fire,

- i. to do any and all other things necessary and proper in the management and operation of the county fire department for the purpose of protecting property within its boundaries from fire, and
  - j. to prepare an annual budget and follow existing laws pertaining to the budget process such as public notice, public hearings, protest periods and filing requirements in the same manner as they apply to other forms of government in Oklahoma.
- 6. The board of directors of a county fire department organized pursuant to this subsection may submit an application to include the firefighters of such county fire department in the Oklahoma Firefighters Pension and Retirement System. The application for participation in the Oklahoma Firefighters Pension and Retirement System shall be submitted in accordance with subsection A of Section 49-105.2 of Title 11 of the Oklahoma Statutes. For purposes of complying with Sections 49-103 and 49-104 of Title 11 of the Oklahoma Statutes, the chair, clerk and treasurer of the board of directors of the county fire department shall serve on the local firefighters pension and retirement board along with three firefighters of such county fire department elected by the members of the county fire department. The chair of the board of directors of the county fire department shall be the chair of the local board of the county fire department and the clerk of the board of directors of the county fire department shall be the secretary of the local board of the county fire department. The chair of the local board of the county fire department shall have a casting vote with the members of the local board of the county fire department only when necessary to avoid a tie vote. The local board of the county fire department shall promulgate such rules as may be necessary to ensure the orderly conduct of a local board meeting. While participating in the Oklahoma Firefighters Pension and Retirement System, the board of directors, local board and fire chief of the county fire department shall perform all administrative requirements of the pension system.
- 7. Any board of directors of a county fire department organized pursuant to this subsection having volunteers enrolled as members of such county fire department shall adopt a code of minimum rules and regulations in substantial compliance with the following:
  - a. Fire chief.
    - (1) The fire chief shall be at the head of the department, subject to the laws of the State of Oklahoma, rules of the board of directors, and the rules and regulations herein adopted.
    - (2) The fire chief shall be held responsible for the general condition and efficient operation of the department, the training of members, and the performance of all other duties imposed upon him or her by law or the board of directors.

- (3) The fire chief may inspect or cause to be inspected by members of the department, the fire hydrants, cisterns and other sources of water supply at least twice a year.
- (4) The fire chief shall maintain a library or file of publications on fire prevention and fire protection and shall make use of the library or file to the best advantage of all members.
- (5) The fire chief shall make every effort to attend all fires and direct the officers and members of the fire department in the performance of their duties.
- (6) The fire chief shall see that the citizens are kept informed on fire hazards within the boundaries of the department and on the activities of the department.
- (7) The fire chief shall see that each fire is carefully investigated to determine its cause, and in the case of suspicion of incendiarism shall notify proper authorities. The fire chief shall secure and preserve all possible evidence for future use in the case of a suspicious incendiarism.
- (8) The fire chief shall file the appropriate activity report forms with the Office of the State Fire Marshal in Oklahoma City on an annual basis. The activity report forms shall be designed by the State Fire Marshal and shall include, but not be limited to, the amount of property and vehicle fire loss, types of fires, inspections and investigations. The report shall include notification of all fire-related civilian deaths and injuries in the respective jurisdiction and of firefighter deaths in the line of duty and of firefighter injuries in the line of duty requiring the services of a hospital or physician or both.

b. Assistant fire chief.

In the absence of the fire chief, the assistant fire chief on duty shall command the department and be held responsible therefore in all respects with the full powers and responsibilities of the fire chief.

c. Company officers.

The company officers shall be selected upon their ability to meet the following requirements:

- (1) their knowledge of firefighting,
- (2) their leadership ability, and
- (3) their knowledge of firefighting equipment.

d. Secretary-treasurer.

One member elected by the fire department shall be secretary-treasurer. His or her duties shall consist of the following:

- (1) calling the roll at the opening of each meeting,
- (2) keeping the minutes of each meeting, and
- (3) collecting any money due the department by the members.

e. New members.

- (1) An applicant of a participating county fire department of the Oklahoma Firefighters Pension and Retirement System shall meet the membership requirements of the Oklahoma Firefighters Pension and Retirement System before he or she may be appointed as a new member of the county fire department.
- (2) A new member shall be on probation for one (1) year after his or her appointment.
- (3) A new member of a participating county fire department of the Oklahoma Firefighters Pension and Retirement System shall be immediately enrolled as a member of the Oklahoma Firefighters Pension and Retirement System regardless of whether such member has completed his or her probation period.
- (4) The majority of the fire department members must approve new volunteer members upon completion of their probation period.

f. Bylaws.

The bylaws of the department shall include:

- (1) All volunteer firefighters are required, when notified, to respond to fire alarms and other emergencies.
- (2) A volunteer firefighter is required to be present at all regular meetings, call meetings and schools presented for the benefit of the firefighters.
- (3) There shall be at least one regular business meeting each month.
- (4) Any volunteer firefighter having two unexcused absences in succession or three unexcused absences in a period of three (3) months will be dropped from the fire department rolls.

- (5) Volunteer firefighters leaving the boundaries of the department for an extended period of time will be required to notify the fire chief.
- (6) Any volunteer firefighter refusing to attend training classes provided for him or her will be dropped from the fire department rolls.
- (7) Any volunteer member of the fire department shall be dropped from the fire department rolls for the following offenses:
  - (a) conduct unbecoming a firefighter,
  - (b) any act of insubordination,
  - (c) neglect of duty,
  - (d) any violation of rules and regulations governing the fire department, or
  - (e) conviction of a felony.

8.

- a. A county fire department organized pursuant to the provisions of this subsection shall maintain, according to its own accounting needs, some or all of the funds and account groups in its system of accounts that are consistent with legal and operating requirements and as prescribed by the State Auditor and Inspector. The required funds may include, but not be limited to:
  - (1) a general fund, to account for all monies received and disbursed for general department purposes, including all assets, liabilities, reserves, fund balances, revenues and expenditures which are not accounted for in any other fund or special ledger account,
  - (2) special revenue funds, as required, to account for the proceeds of specific revenue sources that are restricted by law to expenditures for specific purposes,
  - (3) a capital improvement fund, to account for financial resources segregated for acquisition, construction or other improvement related to capital facilities, and
  - (4) a ledger or group of accounts in which to record the details relating to the general fixed assets of the county or department.

- b. Funds raised by a nonprofit organization for the purpose of supporting the fire protection services of a county fire department organized pursuant to the provisions of this subsection, whether such funds were raised before or after a corporate fire department converts to a county fire department, shall not be commingled with public funds and shall be used only for designated benevolent or charitable purposes, including, but not limited to, fire protection purposes.
- c. No expenditure may be authorized or made by any employee or member of the board of directors of a county fire department organized pursuant to the provisions of this subsection which exceeds any fund balance of any fund of the budget as adopted or amended or which exceeds the appropriation for any fund of the budget as adopted or amended. Any balance remaining in a fund at the end of the budget year shall be carried forward to the credit of the fund for the next budget year. It shall be unlawful for any employee or member of the board of directors of a county fire department organized pursuant to the provisions of this subsection in any budget year to create or authorize creation of a deficit in any fund.

*Laws 1953, SB 53, p. 32, § 2, emerg. eff. June 8, 1953; Amended by Laws 1957, HB 734, p. 120, § 1, emerg. eff. May 9, 1957; Amended by Laws 1986, SB 465, c. 171, § 1, emerg. eff. May 9, 1986; Amended by Laws 1990, HB 1949, c. 67, § 1, emerg. eff. April 16, 1990; Amended by Laws 1996, HB 2223, c. 65, § 2, emerg. eff. April 9, 1996; Amended by Laws 1998, HB 2464, c. 299, § 3, emerg. eff. May 28, 1998; Amended by Laws 2001, SB 47, c. 189, § 1, eff. November 1, 2001; Amended by Laws 2022, HB 3079, c. 212, § 1, emerg. eff. July 1, 2022.*

#### **§19-351.1 - Agreements for Fire Protection and Emergency Services by Municipalities - Arbitration to Determine Boundary Lines**

- A. The board of county commissioners of each county may enter into agreements with any municipality for the furnishing of fire protection and emergency services, including, but not limited to, medical attention and wreck removal, by said municipality for all persons and property in areas outside the corporate limits of such municipality and to pay for such services a reasonable amount on a per run basis, or such other equitable basis as may be agreed upon, and to pay for such services from funds of the county general fund or the county highway fund. The board of county commissioners of each county may also enter into reciprocal agreements with other counties for such services. The board of county commissioners shall also have the authority to collect charges for such services performed by a municipality or another county, pursuant to the provision of this section, from any person to whom such services are provided. Said funds shall be disbursed to the entities providing services.
- B. Should a disagreement over service areas arise between jurisdictions providing services, with or without an agreement as described in subsection A of this section, either entity may petition for arbitration by the Fire Marshal's Commission to determine boundary lines for the entities involved. In making a determination, the Fire Marshal's Commission shall consider, but is not limited to, the importance of a quick response time, the financial

burden on both the service providers and the jurisdiction receiving services, and the capabilities of both jurisdictions to render services.

*Laws 1967, SB 236, c. 249, § 1, emerg. eff. May 8, 1967; Amended by Laws 1980, HB 1765, c. 39, § 1, emerg. eff. March 26, 1980; Amended by Laws 1986, SB 465, c. 171, § 1, emerg. eff. May 9, 1986; Amended by Laws 1992, HB 1329, c. 397, § 11, emerg. eff. July 1, 1992; Amended by Laws 2009, SB 357, c. 120, § 1, emerg. eff. July 1, 2009; Amended by Laws 2024, HB 4091, c. 69, § 1, emerg. eff. July 1, 2024.*

### **§19-351.2 – Exclusions**

Fire Protection Districts are excluded from the provisions of this act.

*Laws 1986, SB 465, c. 171, § 3, emerg. eff. May 9, 1986.*

### **§19-351.3 - Agreements with Nonprofit Volunteer or Full-time Fire Department**

The board of county commissioners of each county may enter into agreements with any nonprofit volunteer or full-time fire department organized pursuant to Section 592 of Title 18 of the Oklahoma Statutes or any rural fire protection district created pursuant to the provisions of Sections 901.1 through 901.29 of this title for the furnishing of fire protection services by such entities for all persons and property located in the unincorporated areas of the county. The board of county commissioners of each county may pay for such fire protection services on such equitable basis as may be agreed upon and the costs of such fire protection services may be paid out of the county general fund or the county highway fund.

*Laws 1992, HB 2115, c. 54, § 1, emerg. eff. July 1, 1992.*

## **Section 10.2 - Chapter 21– Fire Protection Districts**

### **§19-901.1 - Board of County Commissioners - Fire Protection District**

Whenever twenty-five percent (25%) of the holders of title to lands outside of the corporate limits of any incorporated city or town shall petition the board of county commissioners of the county in which such area owned by them is located for the formation of a fire protection district, and compliance had with the provisions of this act, the said board of county commissioners shall enter its order organizing such district, and when so organized such district shall have the powers conferred herein or such as hereafter may be conferred by law upon such fire protection districts.

*Laws 1949, HB 336, c. 19, p. 153, § 1.*

## **§19-901.2 - Petition – Contents**

The petition shall set forth and particularly describe the proposed boundaries of such district and shall be accompanied by a map of such proposed district, drawn to a scale of not less than one (1) inch to the mile. The petitioners shall accompany such petition with a good and sufficient bond, the amount and sureties of which shall be approved by the board of county commissioners, the sum of which is sufficient to cover the costs of the publications and of the election for the organization of the district will be paid in the event that such organization shall not be authorized or effected.

Such petition shall be filed with the county clerk of such county who shall present it to the board of county commissioners at their next regular or special meeting. Upon the presentation of such petition, the board of county commissioners shall set the same for hearing at a time not less than twenty (20) days nor more than forty (40) days from the date of presentation and shall direct the county clerk to give notice of such hearing by publication in a newspaper of general circulation in the county in which such proposed district is located. Such notice shall be published for two (2) consecutive weeks next preceding the date of such hearing. Such notice shall describe the boundaries of the proposed district, shall state the time and place of the hearing, and shall state that any person may appear and protest the organization of the district or the proposed boundaries thereof.

The board of county commissioners shall hold the hearing described in said notice, and it shall have jurisdiction to hear and determine all protests to the creation of such district and all matters pertaining to the same. It may amend the plan of such district by excluding from within its boundaries any lands which it may deem will not be benefited by the formation of such district, or by including other lands as a part thereof upon application of the owners of such land; provided, however, it shall not exclude from such district any lands which are completely surrounded by lands which are included in the proposed district.

At the conclusion of such hearing, the board of county commissioners shall make an order determining the boundaries of the proposed district, particularly describing them, and shall determine whether the formation of such district will be conducive to the public safety of the area incorporated therein. If said board determines that such district will be conducive to the public safety of the area incorporated therein, then said board shall give such proposed district a name and shall call an election of the qualified electors in the territory comprising such proposed district on the question of whether said district shall be organized.

*Laws 1949, HB 336, p. 153, § 2; Amended by Laws 1992, HB 1329, c. 397, § 1, emerg. eff. July 1, 1992.*



## **§19-901.5 - Board of Directors**

- A. Directors of a fire protection district shall be the surface owners of real property in and residents of the district and shall not be paid firefighters for the fire protection district.
- B. At the time of making its order organizing the district, the board of county commissioners shall appoint three directors who shall hold their office until the next General Election, at which time their successors shall be elected. At the election, the qualified person receiving the highest number of votes for member of board of directors of the district shall hold office for the term of six (6) years. The qualified person receiving the next highest number of votes shall be elected for four (4) years, and the qualified person having the next highest number of votes shall be elected for two (2) years. Each two (2) years thereafter, there shall be elected for a term of six (6) years one member of said the board of directors.
- C.
  - 1. A board of directors may increase its membership to better insure both geographic and population representation to five (5), seven (7) or nine (9) members by resolution of the board. The size of the board may also be increased by a petition signed by fifty-one percent (51%) of the eligible members of the district. If a board of directors adopts such a resolution, the position of the original board which will be up for election at the next General Election shall be for a five-year term.
  - 2. An additional two members shall be elected at a special election called for that purpose by the board of directors. The two qualified persons who receive the highest number of votes for the additional two positions shall be elected to serve until the next General Election.
  - 3. All board members elected thereafter to a five-member board shall serve a term of five (5) years with elections held yearly. After the initial election of new board members, the terms shall be staggered so that no more than two member's terms expire per year.
- D. The board of directors of the district shall submit, within fifteen (15) days before the filing period of any district election, a resolution to the secretary of the county election board conducting the election. The resolution shall contain the following:
  - 1. The date of the election;
  - 2. The offices to be filled or the questions to be voted upon at the election;
  - 3. Qualifications for the offices;
  - 4. The location of the polling place or places; and
  - 5. Any other information necessary for conducting the election.

E.

1. The regular election in the district shall be held at the same time as the General Election in this state or on the second Tuesday in November in those years that a General Election is not held.
2. In those years that a General Election is not held the entire cost of the election shall be paid by the district. When the election is held at the same time as the General Election, the district shall pay only for the cost directly attributable to district election.
3. All polling places of precincts, all or any part of which include areas within the boundaries of the district, shall be supplied ballots for the purpose of permitting electors of the district to vote for members of the board of directors of the district.
4. Filing for the office of member of the board of directors shall be with the county election board on a nonpartisan basis from 8 a.m. on the first Monday after Independence Day until 5 p.m. on the next succeeding Wednesday each year. The payment of a filing fee shall not be required.

F.

1. Vacancies on the board shall be filled by the board of directors. In the event a vacancy occurs and the remaining members of the board are unable to make a decision on such vacancy within sixty (60) calendar days, the board of county commissioners shall immediately appoint a member to fill the vacancy. In the event the vacancies on the board are so numerous as to not provide a quorum, the board of county commissioners shall appoint as many members as are necessary to make a quorum.
2. All vacancies filled pursuant to the provisions of this subsection shall be filled until the next regular election, at which time a member shall be elected to serve the remainder of the unexpired term.

G.

1. The office of a member of the board of directors may be declared vacant by the board of directors if such member:
  - a. is absent from more than one-half (1/2) of all meetings of the board of directors, regular and special, held within any period of four (4) consecutive months,
  - b. ceases to be eligible for office pursuant to this section,
  - c. has a conviction in a court of any felony or crime involving moral turpitude,
  - d. uses alcohol, any stimulant, any drug or other substance which impairs intellect, judgment or physical ability to such an extent as to incapacitate the member to such a degree that the member is prevented from performing duties pursuant to Chapter 21 of this title, and

- e. has a mental or physical weakness or inability which incapacitates the member to such a degree that the member is prevented from performing duties required pursuant to Chapter 21 of this title.
2. Vacancies determined pursuant to this subsection shall be filled pursuant to subsection F of this section after notice to the board member of such action and opportunity for a hearing.
3. Vacancies shall be determined at an official meeting of the board and shall be a specific agenda item.
4. Any appeal from a decision declaring an office vacant pursuant to this subsection shall be made to the district court within thirty (30) days of such determination.

*Laws 1949, HB 336, p. 154, § 5; Amended by Laws 1982, HB 1662, c. 98, § 1, emerg. eff. July 1, 1982; Amended by Laws 1983, SB 5, c. 95, § 1, emerg. eff. May 9, 1983; Amended by Laws 1984, HB 1563, c. 265, § 1, eff. November 1, 1984; Amended by Laws 1987, SB 195, c. 150, § 2, emerg. eff. June 24, 1987; Amended by Laws 1992, HB 1329, c. 397, § 4, emerg. eff. July 1, 1992; Amended by Laws 1993, SB 150, c. 316, § 4, eff. September 1, 1993; Amended by Laws 1997, HB 1401, c. 221, § 1, eff. November 1, 1997; Amended by Laws 1998, SB 1370, c. 357, § 3, eff. January 1, 1999; Amended by Laws 2000, SB 1180, c. 132, § 1, emerg. eff. April 24, 2000; Amended by Laws 2015, SB 312, c. 380, § 5, eff. January 1, 2016. Amended by Laws 2019, HB 2161, c. 110, § 1, eff. November 1, 2019, amended by Laws 2019, SB 164, c. 206, § 1, eff. November 1, 2019.*

#### **§19-901.6 – Chairman, clerk and treasurer**

The board of directors of the district shall select one (1) of its members for chairman and shall appoint a clerk and a treasurer. The board of directors shall fix the term and duties of the chairman, clerk and treasurer. The chairman and members of the board shall serve without compensation. The treasurer shall give an official bond, in an amount fixed and with sureties approved by the board of directors, conditioned upon the faithful accounting for all money pertaining to the district and coming into his hands.

*Laws 1949, HB 336, p. 154, § 6.*

#### **§19-901.7 - Powers of Directors - Emergency Medical Services Agency**

- A. The board of directors shall have the power and duty to:
  1. Manage and conduct the business affairs of such district;
  2. Make and execute all necessary contracts;

3. Purchase or lease-purchase and maintain all necessary and convenient engines, hoses, hose carts or other appliances and supplies for the full equipment of a fire company or department;
  4. Appoint fire company officers and employees, sufficient to maintain and operate the equipment owned by such district;
  5. Take by grant, purchase, condemnation, gift, devise or lease, and to dispose of, real or personal property of every kind necessary for the operation of the district;
  6. Construct or otherwise acquire suitable firehouses and other buildings or structures suitable for the housing of equipment and supplies of the district, or for carrying on its own business and affairs;
  7. Employ such officers and employees as may be required, fix their compensation and prescribe their duties;
  8. Establish rules and regulations for the district and for the prevention of fires and conflagrations within the district and for the protection of property at and during any fire;
  9. Prepare an annual budget and follow existing laws pertaining to the budget process such as public notices, public hearings, protest periods and filing requirements in the same manner as they apply to other forms of government in Oklahoma;
  10. Determine vacancies of the board of directors, fill vacancies and conduct board elections in the event of a vacancy on the board of directors;
  11. Develop bylaws for the due and orderly administration of the affairs of the board of directors and for its responsibilities specified pursuant to this chapter, and may compel the attendance of absent members in the manner and under penalties as the board may prescribe; and
  12. Do any and all other things necessary and proper in the management and operation of the district for the purpose of protecting property within its boundaries from fire.
- B. A fire protection district, created pursuant to this chapter, shall be deemed a political subdivision of this state. The board may submit an application to include the fire fighters of the district in the Oklahoma Firefighters Pension and Retirement System. The application for affiliation shall be submitted in accordance with subsection A of Section 49-105.2 of Title 11 of the Oklahoma Statutes.
- C. The Board of Directors may acquire a certification or license to operate an emergency medical services agency from the State Department of Health or contract for services with a certified or licensed emergency medical service agency. The district's emergency

medical service agency may respond outside of the district boundaries; provided, that the political subdivisions having jurisdiction over the area provide to the Department proper documentation of their support.

*Laws 1949, HB 336, p. 155, § 7; Amended by Laws 1982, SB 593, c. 89, § 1; Amended by Laws 1982, HB 1581, c. 320, § 7, emerg. eff. July 1, 1982; Amended by Laws 1983, SB 5, c. 95, § 2, emerg. eff. May 9, 1983; Amended by Laws 1987, SB 351, c. 202, § 21, emerg. eff. June 1, 1987; Amended by Laws 1992, HB 1329, c. 397, § 5, emerg. eff. July 1, 1992; Amended by Laws 1997, HB 1401, c. 221, § 2, eff. November 1, 1997; Amended by Laws 2021, SB 958, c. 179, § 1, eff. November 1, 2021.*

#### **§19-901.7a - Fire Protection Districts - Fire Chief Requirements and Duties**

All Fire Protection Districts having more than two full-time paid firefighters shall have one full-time fire chief who shall supervise and administer the fire protection district in accordance with the policies and procedures prescribed by the board of directors. The fire protection district shall be under the direction and control of the fire chief. The fire chief, whether permanent or interim, of any paid or combination fire protection district shall have had at least three (3) years actual experience as a paid firefighter before assuming the position of fire chief. During the initial transition from a volunteer fire protection district to one having more than two full-time firefighters, the paid fire chief shall have had at least three (3) years of experience as a paid firefighter or at least five (5) years of experience as a volunteer fire chief officer with that department before assuming the position of paid fire chief. The board may add additional requirements to the position as necessary.

1. The fire chief:
  - a. shall be at the head of the department, subject to the laws of the State of Oklahoma, rules of the board of directors and the rules and regulations herein adopted,
  - b. shall be held responsible for the general condition and efficient operation of the department, the training of members and the performance of all other duties imposed upon him or her by law or the board of directors,
  - c. may inspect or cause to be inspected by members of the department, the fire hydrants, cisterns and other sources of water supply at least twice a year,
  - d. shall maintain a library or file of publications on fire prevention and fire protection and shall make use of the library or file to the best advantage of all members,
  - e. shall make every effort to attend all fires and direct the officers and members of the fire department in the performance of their duties,
  - f. shall see that the citizens are kept informed on fire hazards within the boundaries of the department and on the activities of the department,

- g. shall see that each fire is carefully investigated to determine its cause, and in the case of suspicion of incendiarism shall notify proper authorities. The fire chief shall secure and preserve all possible evidence for future use in the case of a suspicious incendiarism, and
  - h. shall file the appropriate activity reports utilizing the National Emergency Response Information System (NERIS) with the Office of the State Fire Marshal in Oklahoma City. The activity report forms shall include, but not be limited to, the amount of property and vehicle fire loss, types of fires, inspections and investigations. The report shall include notification of all fire-related civilian deaths and injuries in the respective jurisdiction and of firefighter deaths in the line of duty and of firefighter injuries in the line of duty requiring the services of a hospital or physician or both, and these fire-related burn injuries and death reports shall be completed within forty-eight (48) hours of the incident.
- 2. Assistant fire chief. In the absence of the fire chief, the assistant fire chief on duty shall command the department and be held responsible therefore in all respects with the full powers and responsibilities of the fire chief.
  - 3. Company officers. The company officers shall be selected upon their ability to meet the following requirements:
    - a. knowledge of firefighting,
    - b. leadership ability, and
    - c. knowledge of firefighting equipment.

*Laws 2019, SB 164, c. 206, § 2, eff. November 1, 2019; Amended by Laws 2025, HB 1052, c. 76, § 3*

## **Section 10.2(a) - Collective Bargaining**

### **§19-901.30 - Firefighters - Rural Fire Protection District - Strikes Prohibited**

- A. The protection of the public health, safety and welfare demands that the permanent members of any Rural Fire Protection District not be accorded the right to strike or engage in any work stoppage or slowdown. This necessary prohibition does not, however, require the denial to such employees of other well-recognized rights of labor such as the right to organize, to be represented by a collective bargaining representative of their choice and the right to bargain collectively concerning wages, hours and other terms and conditions of employment; and such employees shall also have the right to refrain from any and all such activities.

- B. It is declared to be the public policy of this state to accord to the full-time firefighters in a Rural Fire Protection District all of the rights of labor, other than the right to strike or to engage in any work stoppage or slowdown. Nothing in this act shall constitute a grant of the right to strike to any full-time firefighter in a Rural Fire Protection District and such strikes are hereby prohibited. Unless otherwise provided by law, any person holding such a position who, by concerted action with others and without the lawful approval of the person's superior, willfully absents the person from his or her position or abstains in whole or in part from the full, faithful and proper performance of such person's duties for the purpose of inducing, influencing or coercing a change in the conditions or compensation, or the rights, privileges or obligations of employment shall be deemed to be on strike but the person, upon request, shall be entitled to a determination as to whether he or she did violate the provisions of this act. The request shall be filed in writing. The official or body with whom the request is filed shall have the power to remove or discipline such employee within ten (10) days after regular compensation of such employee has ceased or other discipline has been imposed. In the event of such request, the official or body shall within ten (10) days after the receipt of such request commence a proceeding for the determination of whether the provisions of this act have been violated by the full-time firefighter in a Rural Fire Protection District, in accordance with the law and regulations appropriate to a proceeding to remove a full-time firefighter in a Rural Fire Protection District. The proceedings shall be undertaken without unnecessary delay. The decision of the proceeding shall be made within ten (10) days following the conclusion of the hearing. If the employee involved is held to have violated this act and his or her employment terminated or other discipline imposed, the employee shall have the right of review in the district court having jurisdiction of the parties, within thirty (30) days from such decision, for determination whether such decision is supported by competent, material and substantial evidence on the whole record. To provide for the exercise of these rights, a method of arbitration of disputes is hereby established.
- C. It is declared to be the public policy of the State of Oklahoma that no person shall be discharged from or denied employment as a member of any Rural Fire Protection District of this state by reason of membership or nonmembership in, or the payment or nonpayment of any dues, fees or other charges to, an organization of such members for collective bargaining purposes as herein contemplated.
- D. The establishment of this method of arbitration shall not, however, in any way whatever, be deemed to be a recognition by the state of compulsory arbitration as a superior method of settling labor disputes between employees who possess the right to strike and their employers, but rather shall be deemed to be a recognition solely of the necessity to provide some alternative procedure for settling disputes where employees must, as a matter of public policy, be denied the usual right to strike.

*Laws 2003, SB 608, c. 136, § 1, eff. November 1, 2003; Amended by Laws 2004, SB 1495, c. 104, § 1, eff. November 1, 2004.*

## **Section 10.2(b) - Rural Fire Protection Program Fund Act**

### **§19-901.56 - Effectiveness of Provisions of this Section - Definition of Coordinator - Coordinators to Consider and Determine Need of Financial Assistance - Certification - Distribution of Monies – Expenditures**

- A. The provisions of this section shall become effective when funds are made available for such purpose. Upon the availability of such funds, the State Department of Agriculture shall notify the coordinator of such available funds.
- B. For the purposes of this section "coordinator" means the rural fire coordinator in each rural fire protection coordination district as defined in Section 901.61 of this title.
- C. Upon notification of the State Department of Agriculture pursuant to subsection A of this section on or before the last day of June of each year that funds are available for such purpose, the district coordinators shall consider and determine the relative needs of participants for monies in the Rural Fire Protection Program Fund. Participants shall include incorporated cities under ten thousand (10,000) population according to the latest Federal Decennial Census, towns, and legally formed rural fire departments. Based upon the information available to him, the coordinator shall certify to the Commissioner of Agriculture the names of the incorporated cities, towns, and legally formed rural fire departments which he determines are in need of financial assistance from the Rural Fire Protection Program and the amount required by each in accordance with the provisions of this section. In making this determination and certification, the coordinator shall consider the intent and purpose of the Rural Fire Protection Program Fund Act. No incorporated city, town or legally formed rural fire department shall receive monies distributed from the Rural Fire Protection Program Fund merely for the purpose of accumulation when such monies are not required to accomplish the purposes of this section.
- D. In making such determination of needs, the coordinator shall first determine that each fire department to be certified has been duly formed under the appropriate state statutes.
- E. On or before the last day of August of each year, the State Department of Agriculture shall distribute the monies in the Rural Fire Protection Program Fund in the manner provided by law.
- F. Any amount so distributed from the Rural Fire Protection Program Fund to any eligible participant shall be expended only for the maintenance of its fire department, the purchase, construction, maintenance, repair and operation of its fire stations, fire apparatus and equipment, the purchase, rental, installation or maintenance of fire hydrants, the payment of insurance premiums upon fire stations, fire apparatus and equipment, and insurance premiums for injuries or death of fire fighters, as otherwise provided by law. Provided, however, that no monies shall be expended from the fund for any purpose relating to the water supply systems of any participant, nor for the improvement or construction of such systems nor for any other appurtenances relating to the distribution or use of such water supply system. Monies so distributed from the Rural



Fire Protection Program Fund to any eligible participant may also be expended, in an amount not to exceed ten percent (10%) of the allocated funds or the sum of One Thousand Dollars (\$1,000.00) in the aggregate during any period of one (1) year, whichever is larger, for the expense of any fire fighters attending a certified fire school.

- G. No amount so distributed from the Rural Fire Protection Program Fund to any eligible participant shall be expended or obligated for the purchase of land or the construction of buildings for fire stations unless all obligations previously incurred for such purposes and to be paid from monies distributed from the Rural Fire Protection Program Fund by such eligible participant have been fully paid and satisfied. No monies from the fund shall be expended or obligated for the construction of buildings for fire stations unless the participant proposing to expend or obligate monies distributed from the Rural Fire Protection Program Fund for that purpose holds fee simple title, not encumbered by any lien, or holds a lease for a period of not less than ten (10) years, with provisions for renewal of the lease annually, to the land on which it proposes to construct any such building. Provided, however, that this provision shall not prohibit construction or location of a fire station on land donated in whole or part to the participant for the purpose, and use of Rural Fire Protection Program Fund monies for such construction or location, where the donor has reserved right or reversion of such land under stated conditions, if such use be appropriate and reasonable.
- H. Amounts so distributed from the Rural Fire Protection Program Fund to any eligible participant shall be expended under the direction of the chief of the fire department upon duly executed vouchers approved as required by law. In no event shall any such monies to be expended for any purpose which does not relate to the permitted purposes specifically stated in this section.

*Laws 1988, HB 1879, c. 294, § 2, emerg. eff. July 1, 1988; Amended by Laws 1992, SB 646, c. 44, § 1, emerg. eff. April 3, 1992.*

#### **§19-901.57 - State Department of Agriculture Shall Administer Grants**

- A. When funds are made available for such purpose, the State Department of Agriculture shall administer grants from any monies which may be available for the purpose of the improvement of fire protection in rural areas of the State of Oklahoma, to the end that the hazard of loss by fire and fire insurance rates may be reduced and the public safety thereby promoted. Any such monies shall be distributed in the manner provided by law.
- B. The State Department of Agriculture is authorized to allocate such monies obtained pursuant to subsection A of this section to eligible entities on a matching basis and such matching requirements may be fulfilled either in cash or in-kind. In addition, the State Department of Agriculture is authorized to establish preferential matching requirements for eligible entities which have Insurance Service Organization rates of ten (10) or which have other critical circumstances and needs which are determined by the State Department of Agriculture to justify preferential matching requirements.

C.

1. The State Department of Agriculture shall in writing notify the rural fire protection coordination districts of any available grant monies by August 1st of each year.
2. Each rural fire protection coordination district desiring to obtain such grant monies for improvement of fire protection within such district shall submit such request to the Department, in such form and in such manner as required by the Department, by September 1, of each year.
3. The Forestry Division shall submit the final list of grantees and their approved amounts prior to the October meeting of the Board of Agriculture for consideration.
4. By October 1 of each year, the Department shall make a determination on the allocation of such monies to the rural fire protection coordination districts.
5. Upon approval, the Forestry Division shall distribute the forms required by law to all grantees to certify the grant. The prescribed form must be signed by the grantee and returned to the Forestry Division before the grant becomes official.
6. Expenditures made prior to the date of the grant award shall not be considered for reimbursement.
7. Fire departments shall submit copies of paid invoices, canceled checks or other proof of purchase, attached to the prescribed form when requesting reimbursement. No more than three (3) partial payment requests are permitted.
8. Fire departments shall keep complete and accurate records of grant expenditures and make this information available to the Forestry Division or the coordinators on request.
9. Approved claims shall be submitted by the Forestry Division for payment. Checks shall be sent promptly to the fire department's contact person when received.
10. The coordinators shall closely track the progress of all grantees in the assigned district to assure their completion by June 30. As of April 1, an assessment shall be made to determine the amount of grant funds which remain unobligated in each district, and therefore available to make additional grants within that district. The coordinators shall use the original prioritized list of grant applications to make additional grants, and submit a list of additional grantees and amounts to the Forestry Division for processing through the April meeting of the Board of Agriculture for approval. These grants are still subject to the June 30 cutoff for obligating grant funds. The same procedures will be used as for the first round of grants.

11. Follow-up compliance audits shall be performed by the coordinators and the Forestry Division of the State Department of Agriculture. Fire departments are required to cooperate fully during the audit.

- D. In determining the amount of grant monies to be awarded to a rural fire protection coordination district pursuant to the provisions of this section, such district shall be eligible to receive an amount resulting from computing the number of fire departments with service area populations of less than ten thousand (10,000) persons in a rural fire protection coordination district divided by the total number of fire departments with service area populations of less than ten thousand (10,000) persons in this state multiplied by the total amount of the grant monies available to rural fire protection coordination districts in the state.
- E. In addition to any other criteria established by the State Department of Agriculture for receipt of grant monies for rural fire protection coordination districts, the State Department of Agriculture, pursuant to the Administrative Procedures Act, Article I, Sections 250.3 through 308.2 and Article II, Sections 309 through 323 of Title 75 of the Oklahoma Statutes, shall establish criteria to rate and prioritize applications for funding such requests of the rural fire protection coordination districts. Such criteria shall include, but not be limited to, consideration for: number of residents, businesses and square miles to be protected; fire runs per calendar year; annual sales and property tax collection; use of volunteers; written fire plan or standard operating procedures plan; fundraising; training; compliance with legal requirements; and workers' compensation and vehicle liability insurance coverage.

*Laws 1988, HB 1879, c. 294, § 3, emerg. eff. July 1, 1988; Amended by Laws 1989, HB 1123, c. 54, § 1, emerg. eff. April 14, 1989; Amended by Laws 1989, HB 1072, c. 377, § 14, emerg. eff. July 1, 1989; Amended by Laws 1992, SB 646, c. 44, § 2, emerg. eff. April 3, 1992.*

#### **§19-901.58 - Creation of Rural Fire Defense Equipment Revolving Fund**

There is hereby created in the State Treasury a revolving fund for the State Department of Agriculture, to be designated the "Rural Fire Defense Equipment Revolving Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all monies received by the State Department of Agriculture from any monies received from appropriations, deposits made pursuant to the provisions of this act, proceeds resulting from the sale of equipment purchased out of monies in the fund, and such other monies specifically designated by law. All monies accruing to the credit of said fund are hereby appropriated and may be budgeted and expended by the Oklahoma Department of Agriculture, Food, and Forestry for the purpose of purchasing new firefighting equipment for purchase by rural fire departments and such other purposes specifically designated by law. Expenditures from said fund shall be made upon warrants issued by the State Treasurer against claims filed as prescribed by law with the Director of the Office of Management and Enterprise Services for approval and payment.

*Laws 1988, HB 1879, c. 294, § 4, emerg. eff. July 1, 1988; Amended by Laws 1989, HB 1123, c. 54, § 2, emerg. eff. April 14, 1989; Amended by Laws 2012, HB 3079, c. 304, § 72.*

#### **§19-901.59 - Authorization to Use Revolving Fund to Purchase Equipment - Authorization to Acquire Storage Space**

- A. The State Department of Agriculture is hereby authorized to use the Rural Fire Defense Equipment Revolving Fund to purchase new firefighting equipment for purchase by rural fire departments.
- B. The State Department of Agriculture is hereby authorized to acquire space for storing firefighting equipment while not in possession of a fire department and to pay the necessary costs thereof from the Rural Fire Defense Equipment Revolving Fund as funds become available.

*Laws 1988, HB 1879, c. 294, § 5, emerg. eff. July 1, 1988.*

#### **§19-901.60 - Authorization to Sell Firefighting Equipment - Proceeds - Promulgation of Rules and Regulations**

- A. The State Department of Agriculture is authorized to sell firefighting equipment to rural fire departments cooperating with the State Department of Agriculture in fire control under the terms of written cooperative agreements.
- B. All proceeds derived from the sale of firefighting equipment by the State Department of Agriculture pursuant to the provisions of this act shall be deposited with the State Treasurer to be credited to the Rural Fire Defense Equipment Revolving Fund.
- C. The State Department of Agriculture shall promulgate such rules and regulations pursuant to the Administrative Procedures Act and is authorized to require from the rural fire departments such information, forms and reports as are necessary for properly and efficiently administering this section and Section 4 of this act.

*Laws 1988, HB 1879, c. 294, § 6, emerg. eff. July 1, 1988.*

#### **§19-901.61 - Rural Fire Protection Program - Rural Fire Protection Coordination Districts**

- A. The State Department of Agriculture is hereby directed to administer a rural fire protection program and is hereby authorized to acquire federal excess property for the support and operation of fire departments and fire districts.
- B. For the purpose of coordination of improved rural fire protection, rural fire protection coordination districts are hereby created to consist of the following counties:

District 1, composed of Washington, Nowata, Craig, Ottawa, Mayes, Delaware and Rogers Counties.

District 2, composed of Wagoner, Cherokee, Adair, Sequoyah, Muskogee, Okmulgee and McIntosh Counties.

District 3, composed of Pittsburg, Haskell, LeFlore, Pushmataha, Latimer, McCurtain and Choctaw Counties.

District 4, composed of Garvin, Pontotoc, Coal, Atoka, Johnston, Murray, Carter, Love, Marshall and Bryan Counties.

District 5, composed of Lincoln, Okfuskee, Hughes, Seminole, Pottawatomie, Payne, and Pawnee Counties.

District 6, composed of Creek, Osage and Tulsa Counties.

District 7, composed of Alfalfa, Grant, Kay, Noble, Garfield, Major, Blaine and Kingfisher Counties.

District 8, composed of Canadian, Oklahoma, Cleveland and Logan Counties.

District 9, composed of Caddo, Comanche, Cotton, Grady, Jefferson, McClain, Stephens and Tillman Counties.

District 10, composed of Roger Mills, Custer, Washita, Beckham, Greer, Kiowa, Jackson and Harmon Counties.

District 11, composed of Cimarron, Texas, Beaver, Harper, Woods, Ellis, Woodward and Dewey Counties.

*Laws 1988, HB 1879, c. 294, § 7, emerg. eff. July 1, 1988; Added by Laws 2013, SB 79, c. 29, § 1, emerg. eff. July 1, 2013.*

## **Section 11: Supplemental Statutes - Title 21 (Crimes and Punishments)**

### **Section 11.1 - Chapter 48 – Miscellaneous and General Provisions**

#### **§21-1217 - Firemen - Interference with Performance of Duties – Penalty**

Any person or persons acting in concert with each other who knowingly and willfully interfere with, molest, or assault firemen in the performance of their duties, or who knowingly and willfully obstruct, interfere with or impede the progress of firemen to reach the destination of a fire, shall be deemed guilty of a Class B4 felony offense and shall be punished therefor by imprisonment in the State Penitentiary for a term not exceeding ten (10) years nor less than two (2) years.

*Laws 1968, SB 479, c. 90, § 1, emerg. eff. April 1, 1968; Amended by Laws 1997, HB 1213, c. 133, § 311 (effective date amended to July 1, 1999, by Laws 1998, 1st Extr. Sess., HB 1002, c. 2, §§ 23-26, emerg. eff. June 19, 1998) ; Amended by Laws 1999, 1st Extr. Sess., HB 1009, c. 5, § 209, emerg. eff. July 1, 1999 ; Amended by Laws 2025, HB 2104, c. 486, § 119, eff. January 1, 2026*

### **Section 11.2 - Chapter 56 – Arson**

#### **§21-1401 - Arson in the First Degree – Punishment**

- A. Any person who willfully and maliciously sets fire to or burns, or by the use of any explosive device, accelerant, ignition device, heat-producing device or substance, destroys in whole or in part, or causes to be burned or destroyed, or aids, counsels or procures the burning or destruction of any building or structure or contents thereof, inhabited or occupied by one or more persons, whether the property of that person or another, or who willfully and maliciously sets fire to or burns, or by the use of any explosive device, accelerant, ignition device, heat-producing device or substance causes a person to be burned, or aids, counsels or procures the burning of a person shall, upon conviction, be guilty of arson in the first degree, which is a Class A3 felony offense, and shall be punished by a fine not to exceed Twenty-five Thousand Dollars (\$25,000.00), or by imprisonment in the custody of the Department of Corrections for not more than thirty-five (35) years, or by both such fine and imprisonment.
- B. Any person who, while manufacturing, attempting to manufacture or endeavoring to manufacture a controlled dangerous substance in violation of subsection G of Section 2-401 of Title 63 of the Oklahoma Statutes, destroys in whole or in part, or causes to be burned or destroyed, or aids, counsels or procures the burning or destruction of any building or contents thereof, inhabited or occupied by one or more persons whether the

property of that person or another, or who while manufacturing or attempting to manufacture a controlled dangerous substance in violation of subsection G of Section 2-401 of Title 63 of the Oklahoma Statutes causes a person to be burned, or aids, counsels or procures the burning of a person shall, upon conviction, be guilty of arson in the first degree, which is a Class A3 felony offense, and shall be punished by a fine not to exceed Twenty-five Thousand Dollars (\$25,000.00) and by imprisonment in the custody of the Department of Corrections for not more than thirty-five (35) years.

*Laws 1967, SB 99, c. 115, § 1, emerg. eff. April 25, 1967; Amended by Laws 1979, SB 149, c. 165, § 1, emerg. eff. May 15, 1979; Amended by Laws 1996, HB 2603, c. 145, § 1, eff. November 1, 1996; Amended by Laws 1997, HB 1213, c. 133, § 347 (effective date changed to July 1, 1999, by Laws 1998, 1st Extr. Sess., HB 1002, c. 2, §§ 23-26, emerg. eff. June 19, 1998) ; Amended by Laws 1999, 1st Extr. Sess., HB 1009, c. 5, § 240, emerg. eff. July 1, 1999 ; Amended by Laws 2001, HB 1142, c. 28, § 1, eff. November 1, 2001 ; Amended by Laws 2013, HB 1241, c. 136, § 1, eff. November 1, 2013 ; Amended by Laws 2025, HB 2104, c. 486, § 41, eff. January 1, 2026*

### **§21-1402 - Arson in the Second Degree – Punishment**

Any person who willfully and maliciously sets fire to or burns or by the use of any explosive device or substance or while manufacturing or attempting to manufacture a controlled dangerous substance in violation of subsection G of Section 2-401 of Title 63 of the Oklahoma Statutes destroys in whole or in part, or causes to be burned or destroyed, or aids, counsels or procures the burning or destruction of any uninhabited or unoccupied building or structure or contents thereof, whether the property of himself or another, shall be guilty of arson in the second degree, which is a Class B2 felony offense, and upon conviction thereof shall be punished by a fine not to exceed Twenty Thousand Dollars (\$20,000.00) or be confined in the State Penitentiary for not more than twenty-five (25) years or both.

*Laws 1967, SB 99, c. 115, § 2, emerg. eff. April 25, 1967; Amended by Laws 1979, SB 149, c. 165, § 2, emerg. eff. May 15, 1979; Amended by Laws 1997, HB 1213, c. 133, § 348 (effective date changed to July 1, 1999 by Laws 1998, 1st Extr. Sess., HB 1002, c. 2, §§ 23-26, emerg. eff. June 19, 1998) ; Amended by Laws 1999, 1st Extr. Sess., HB 1009, c. 5, § 241, emerg. eff. July 1, 1999 ; Amended by Laws 2001, HB 1142, c. 28, § 2, eff. November 1, 2001 ; Amended by Laws 2025, HB 2104, c. 486, § 76, eff. January 1, 2026*

### **§21-1403 - Arson in the Third Degree – Punishment**

- A. Any person who willfully and maliciously sets fire to or burns or by the use of any explosive device or substance destroys in whole or in part, or causes to be burned or destroyed, or aids, counsels or procures the burning of any property whatsoever, including automobiles, trucks, trailers, motorcycles, boats, standing farm crops, pasture lands, forest lands, or any other property not herein specifically named, such property being worth not less than Fifty Dollars (\$50.00), whether the property of himself or another, shall be guilty of arson in the third degree, a Class C1 felony offense, and upon conviction thereof shall be punished by a fine not to exceed Ten Thousand Dollars

(\$10,000.00), or be confined as provided for in subsections B through E of Section 20L of Title 21 of the Oklahoma Statutes.

- B. Any person who willfully and maliciously, and with intent to injure or defraud the insurer, sets fire to or burns or by use of any explosive device or substance destroys in whole or in part, or causes to be burned or destroyed, or aids, counsels, or procures the burning or destruction of any building, property, or other chattels, whether the property of himself or another, which shall at the time be insured against loss or damage by fire or explosion, shall be guilty of arson in the third degree, a Class B3 felony offense, and upon conviction thereof shall be punished by a fine not to exceed Ten Thousand Dollars (\$10,000.00) or be confined in the State Penitentiary for not more than fifteen (15) years or both.

*Laws 1967, SB 99, c. 115, § 3, emerg. eff. April 25, 1967; Amended by Laws 1979, SB 149, c. 165, § 3, emerg. eff. May 15, 1979; Amended by Laws 1997, HB 1213, c. 133, § 349, (effective date changed to July 1, 1999, by Laws 1998, 1st Extr. Sess., HB 1002, c. 2, §§ 23-26, emerg. eff. June 19, 1998) ; Amended by Laws 1999, 1st Extr. Sess., HB 1009, c. 5, § 242, emerg. eff. July 1, 1999 ; Amended by Laws 2025, HB 2104, c. 486, § 85, eff. January 1, 2026 .*

#### **§21-1404 - Arson in the Fourth Degree – Punishment**

- A. Any person who willfully and maliciously attempts to set fire to or burn or attempts by use of any explosive device or substance to destroy in whole or in part, or causes to be burned or destroyed, or attempts to counsel or procure the burning or destruction of any building or property mentioned in Sections 1401, 1402 or 1403 of this title shall be guilty of arson in the fourth degree, a Class C2 felony offense, and upon conviction thereof shall be punished by a fine not to exceed Five Thousand Dollars (\$5,000.00), or be confined as provided for in subsections B through F of Section 20M of this title, or both.
- B. The placing or distributing of any flammable, explosive or combustible material or substance or any device in any building or property mentioned in Sections 1401, 1402 or 1403 of this title, in an arrangement or preparation with intent to eventually willfully and maliciously set fire to or burn or to procure the setting fire to or burning of same, shall for the purposes of this section constitute an attempt to burn such building or property, and shall be guilty of arson in the fourth degree, a Class C1 felony offense, and upon conviction thereof shall be punished by a fine not to exceed Five Thousand Dollars (\$5,000.00), or be confined as provided for in subsections B through E of Section 20L of this title, or both.

*Laws 1967, SB 99, c. 115, § 4, emerg. eff. April 25, 1967; Amended by Laws 1979, SB 149, c. 165, § 4, emerg. eff. May 15, 1979; Amended by Laws 1997, HB 1213, c. 133, § 350, (effective date changed to July 1, 1999, by Laws 1998, 1st Extr. Sess., HB 1002, c. 2, §§ 23-26, emerg. eff. June 19, 1998) ; Amended by Laws 1999, 1st Extr. Sess., HB 1009, c. 5, § 243, emerg. eff. July 1, 1999 ; Amended by Laws 2025, HB 2104, c. 486, § 195, eff. January 1, 2026*



### **§21-1405 - Penalty for Endangering Life and Emergency Service Personnel During Violation**

Any person violating any of the provisions of Sections 1401, 1402, 1403 or 1404 of this title who during such violation endangers any human life, including all emergency service personnel, shall be guilty of a Class B4 felony offense and upon conviction shall be punished by imprisonment in the State Penitentiary for not less than three (3) years nor more than ten (10) years, or by a fine not to exceed Ten Thousand Dollars (\$10,000.00), or both. If personal injury results, the person shall be guilty of a Class A3 felony offense and shall be punished by imprisonment in the State Penitentiary for not less than seven (7) years.

*Laws 1996, HB 2603, c. 145, § 2, eff. November 1, 1996; Amended by Laws 1997, HB 1213, c. 133, § 351 (effective date amended to July 1, 1999, by Laws 1998, 1st Extr. Sess., HB 1002, c. 2, §§ 23-26, emerg. eff. June 19, 1998) ; Amended by Laws 1999, 1st Extr. Sess., HB 1009, c. 5, § 244, emerg. eff. July 1, 1999 ; Amended by Laws 2025, HB 2104, c. 486, § 42, eff. January 1, 2026*

### **§21-1406 - Prohibition on Working or Volunteering as Firefighter**

- A. Any person convicted of violating any of the provisions of Section 1401, 1402, 1403 or 1404 of Title 21 of the Oklahoma Statutes shall be prohibited from working or volunteering as a firefighter in this state.
- B. For the purposes of this section:
  - 1. "Convicted" includes a plea of guilty or nolo contendere or the imposition of deferred adjudication; and
  - 2. "Firefighter" includes any person serving with or without compensation as a firefighter as provided for in Titles 11, 18 and 19 of the Oklahoma Statutes.

*Laws 2012, HB 2329, c. 163, § 1, eff. November 1, 2012.*

## **Section 12 – Supplemental Statutes - Title 40 (Labor)**

### **Section 12.1 - Chapter 5 – Protection of Labor**

#### **Section 12.1(a) - Oklahoma Minimum Wage Act**

##### **§40-197.1 – Declarations**

The welfare of the State of Oklahoma demands that the working people of Oklahoma be protected from conditions of labor which have a pernicious effect on their health or morals. The State of Oklahoma, therefore, exercising herein its police and sovereign power, declares that inadequate wages and insanitary conditions of labor exert such pernicious effect.

*Laws 1965, HB 697, c. 427, § 1, emerg. eff. July 8, 1965.*

##### **§40-197.2 - Minimum Wages Established**

It shall be unlawful to employ workers in any industry or occupation within the State of Oklahoma under conditions of labor detrimental to their health or morals and it shall be unlawful to employ workers in any industry within the State of Oklahoma at wages which are not adequate for their maintenance. Except as otherwise provided in the Oklahoma Minimum Wage Act, no employer within the State of Oklahoma shall pay any employee a wage of less than the current federal minimum wage for all hours worked.

*Laws 1965, HB 697, c. 427, § 2, emerg. eff. July 8, 1965; Amended by Laws 1971, HB 1173, c. 70, § 1, emerg. eff. July 1, 1971; Amended by Laws 1975, HB 1154, c. 221, § 1, eff. September 1, 1975; Amended by Laws 1976, HB 1905, c. 53, § 1, eff. September 15, 1976; Amended by Laws 1977, HB 1231, c. 266, § 1, eff. October 1, 1977; Amended by Laws 1980, HB 1407, c. 203, § 1, eff. October 1, 1980; Amended by Laws 1983, HB 1163, c. 60, § 1, eff. November 1, 1983.*

### **Section 12.2 - Chapter 14 – Use of Tobacco Products**

##### **§40-500 - Nonsmoking as a Condition of Employment**

#### **Multiple Amendments Enacted During the 2013 Legislative Session**

#### **Version 1 (as amended by Laws 2013, HB 2191, c. 103, § 2, eff. November 1, 2013)**

A. It shall be unlawful for an employer to:

1. Discharge any individual, or otherwise disadvantage any individual, with respect to compensation, terms, conditions or privileges of employment because the individual is a nonsmoker or smokes or uses tobacco products during nonworking hours; or
  2. Require as a condition of employment that any employee or applicant for employment abstain from smoking or using tobacco products during nonworking hours.
- B. Nothing in this section shall prohibit an employer from offering incentives to an employee to participate in wellness programs, including, but not limited to, smoking cessation programs, in conjunction with the employer providing the employee health insurance coverage.

**Version 2 (as amended by Laws 2013, HB 1529, c. 269, § 25, eff. November 1, 2013)**

- A. It shall be unlawful for an employer to:
1. Discharge any individual, or otherwise disadvantage any individual, with respect to compensation, terms, conditions or privileges of employment because the individual is a nonsmoker or smokes or uses tobacco products during nonworking hours; or
  2. Require as a condition of employment that any employee or applicant for employment abstain from smoking or using tobacco products during nonworking hours.
- B. Nothing in this section shall prohibit an employer from offering incentives to an employee to participate in wellness programs, including but not limited to smoking cessation programs, in conjunction with the employer providing the employee health insurance coverage.

*Laws 1991, HB 1590, c. 172, § 11, emerg. eff. May 8, 1991; Amended by Laws 1991, HB 1723, c. 295, § 3, emerg. eff. May 29, 1991; Amended by Laws 2013, HB 2191, c. 103, § 2, eff. November 1, 2013; Amended by Laws 2013, HB 1529, c. 269, § 25, eff. November 1, 2013.*

**§40-501 - Construction of Act - Conditions Relating to Smoking**

The provisions of Sections 11 through 14 of this act shall not be construed to prevent an employer from prescribing conditions with regard to smoking while on the job or on the premises of the employer.

*Laws 1991, HB 1590, c. 172, § 12, emerg. eff. May 8, 1991.*

#### **§40-502 - Application of Act - Smoking Restriction as Bona Fide Occupational Requirement or Part of Collective Bargaining Agreement**

The provisions of Sections 11 through 14 of this act shall not apply when the restriction on smoking relates to a bona fide occupational requirement or an applicable collective bargaining agreement which prohibits or allows off-duty use of tobacco products.

*Laws 1991, HB 1590, c. 172, § 13, emerg. eff. May 8, 1991.*

#### **§40-503 - Action for Damages - Costs and Attorney Fees**

- A. The sole remedy for any individual claiming to be aggrieved by a violation of Section 11 of this act shall be a civil action for damages which shall include all wages and benefits deprived the individual by reason of the violation.
- B. The court shall award the prevailing party in such action court costs and reasonable attorney fees.

*Laws 1991, HB 1590, c. 172, § 14, emerg. eff. May 8, 1991.*

## **Section 13: Supplemental Statutes - Title 47 (Motor Vehicles)**

### **Section 13.1 - Chapter 7 – Financial Responsibility**

#### **Section 13.1(a) - Article 6 – Compulsory Liability Insurance**

##### **§47-7-601.2 - Cancellation, Termination, or Increase in Insurance Premiums**

No insurance carrier issuing a vehicle liability policy pursuant to this article to a person employed as a peace officer, firefighter, or operator of emergency vehicles as defined in Title 47 of the Oklahoma Statutes, in this state shall cancel, terminate, increase the premiums due on such policy, or require such officer, firefighter, or operator of emergency vehicles to pay higher premiums because of any accident in which such person was involved if the accident occurred in the performance of the duty of such person. The provisions of this section shall apply whether or not the motor vehicle driven by the peace officer, firefighter, or operator of emergency vehicles as defined in Title 47 of the Oklahoma Statutes, involved in the accident was owned by such person.

*Laws 1985, HB 1137, c. 129, § 1, eff. November 1, 1985.*

## **Section 14: Supplemental Statutes - Title 62 (Public Finance)**

### **Section 14.1 - Chapter 1 – State Fiscal Affairs**

#### **Section 14.1(a)- Oklahoma State Finance Act**

##### **§62-34.56 - Special Agency Account Board**

- A. There is hereby re-created, to continue until July 1, 2008, in accordance with the provisions of the Oklahoma Sunset Law, a Special Agency Account Board, to consist of the Director of the Office of Management and Enterprise Services, the State Treasurer and the Director of the Legislative Service Bureau. The Board shall have the authority to approve the establishment of agency special accounts in the official depository of the State Treasury. In the case of institutions of higher education, the Special Agency Account Board, acting in conjunction with the Oklahoma State Regents for Higher Education, shall establish special agency accounts as appropriate which shall be consistent with provisions of the Oklahoma State Finance Act, as it relates to institutions in The Oklahoma State System of Higher Education.
- B. The Board, created by this section, shall adopt procedures including application forms, justification and other pertinent information as to the basis for a state agency application for the establishment of agency special accounts.
- C. The Board may approve agency special accounts for money received by state agencies for the following purposes:
  - 1. Benefit programs for individuals, including, but not limited to, unemployment compensation, workers' compensation and state retirement programs;
  - 2. Revenues produced by activities or facilities ancillary to the operation of a state agency which receive no money, directly or indirectly, from or through that state agency, including, but not limited to, revenues from the sales of food at retail level, sales at canteens, sales at student unions, sales at student bookstores, receipts from athletic programs and receipts from housing. Provided, however, that a state institution of higher learning may purchase necessary equipment and instructional supplies and office supplies from a student bookstore, or, subject to authorization by the Oklahoma State Regents for Higher Education, may rent building space for institutional use in a building operated by an organization or entity whose existence is ancillary to the operation of a state agency, and whose cost was financed in whole or in part with revenue-type bonds; provided, further, that the cost of such office supplies or space rental shall not exceed the cost of similar supplies or rentals available commercially;

3. Gifts, devises and bequests with an agency as beneficiary, unless otherwise provided by statute;
  4. Evidence funds for law enforcement agencies;
  5. Student loan funds and scholarship funds;
  6. Funds held in escrow;
  7. Land Commission funds;
  8. Funds for which the state agency acts as custodian, including, but not limited to, fees from employee earnings approved by the governing board of the agency, funds of student organizations including student activity fees collected by an educational institution as a separate item in enrollment procedures, professional organizations, patients and inmates;
  9. Funds used by the Oklahoma Tax Commission to pay for the filing of liens with the Federal Aviation Administration;
  10. Temporary accounts for funds arising from new or amended legislation not otherwise provided for in statute or for other emergency situations. Such accounts are to be utilized only pending legislative action directing custody of such funds;
  11. Payment of liability claims against the state;
  12. Activities of the various Armory Boards of the Oklahoma Military Department to receive and dispense funds derived by the Armory Boards pursuant to Sections 232.6 and 232.7 of Title 44 of the Oklahoma Statutes; and
  13. Payment of expenses incurred in connection with the acceptance of payments made with nationally recognized credit cards.
- D. The State Treasurer is authorized to accept deposit of money made directly to agency special accounts approved by the Board. All money received by a state agency, as described in Section 34.57 of this title, shall be deposited in State Treasury funds or accounts and no money shall be deposited in banks or other depositories unless the bank accounts are maintained by the State Treasurer or are for the deposit of authorized petty cash funds.
- E. Money deposited in agency special accounts shall be disbursed on vouchers issued by the state agency concerned to accomplish the purpose for which the money was intended.
- F. Funds and revenues of the Grand River Dam Authority are exempt from the requirements of this section.

- G. Funds and revenues of the Oklahoma Municipal Power Authority are exempt from the requirements of this section.
- H. Monies used for investment purposes by the Oklahoma Firefighters Pension and Retirement System, the Oklahoma Police Pension and Retirement System, the Uniform Retirement System for Justices and Judges, the Oklahoma Law Enforcement Retirement System, the Oklahoma Public Employees Retirement System, the Teachers' Retirement System of Oklahoma, the State Insurance Fund, the Oklahoma Employees Insurance and Benefits Board, the Commissioners of the Land Office, and the Oklahoma State Regents for Higher Education for its Endowment Trust Fund are exempt from the requirements of this section, and shall be placed with the respective custodian bank or trust company.

*Laws 1947, HB 298, p. 365, § 2, emerg. eff. April 16, 1947; Amended by Laws 1959, HB 556, p. 246, § 1, emerg. eff. June 16, 1959; Amended by Laws 1973, SB 115, c. 46, § 17, emerg. eff. July 1, 1973; Amended by Laws 1978, HB 1501, c. 115, § 1, emerg. eff. March 31, 1978; Amended by Laws 1978, HB 1685, c. 76, § 1; Amended by Laws 1980, HB 1562, c. 145, § 1; Amended by Laws 1981, HB 1053, c. 204, § 2, emerg. eff. May 26, 1981; Amended by Laws 1981, SB 286, c. 218, § 22, emerg. eff. June 2, 1981; Amended by Laws 1981, SB 292, c. 272, § 13, emerg. eff. July 1, 1981; Amended by Laws 1984, SB 422, c. 116, § 1, emerg. eff. July 1, 1984; Amended by Laws 1984, HB 1869, c. 221, § 3, emerg. eff. July 1, 1984; Amended by Laws 1985, HB 1062, c. 312, § 42, emerg. eff. July 25, 1985; Amended by Laws 1988, HB 1582, c. 321, § 44, emerg. eff. July 1, 1988; Amended by Laws 1990, SB 807, c. 319, § 1, emerg. eff. May 30, 1990; Amended by Laws 1991, HB 1762, c. 335, § 20, emerg. eff. June 15, 1991; Amended by Laws 1992, SB 647, c. 176, § 1, emerg. eff. May 6, 1992; Amended by Laws 1995, SB 143, c. 212, § 2, emerg. eff. July 1, 1995; Amended by Laws 1996, HB 2139, c. 30, § 1; Amended by Laws 1996, HB 1788, c. 290, § 6, emerg. eff. July 1, 1996; Amended by Laws 1997, HB 1436, c. 2, § 12, emerg. eff. February 26, 1997; Amended by Laws 2002, HB 2176, c. 105, § 1; Amended by Laws 2009, HB 2015, c. 441, § 36, emerg. eff. July 1, 2009; Renumbered from 62 O.S. § 7.2 by Laws 2009, HB 2015, c. 441, § 64, emerg. eff. July 1, 2009; Amended by Laws 2012, HB 3079, c. 304, § 383.*

#### **§62-34.57 - Agency Clearing Accounts - Deposits - Transfers – Exemptions**

- A. There is hereby created in the official depository in the State Treasury an agency clearing account for each state officer, department, board, commission, institution or agency of the state, hereinafter referred to collectively as state agencies. An agency special account established under Section 7.2 of this title may be used for the purposes of an agency clearing account.
- B. It shall be the duty of each state agency, officer or employee, to deposit in the agency clearing account, or agency special account, established under Section 7.2 of this title, all monies of every kind, including, but not limited to:
1. Tax revenues;
  2. Receipts from licenses, examinations, per diem and all other reimbursements, fees, permits, fines, forfeitures and penalties; and



3. Income from money and property, grants and contracts, refunds, receipts, reimbursements, judgments, sales of materials and services of employees, and nonrevenue receipts, received by a state agency, officer or employee by reason of the existence of and/or operation of a state agency.
- C. All such monies collected pursuant to this section shall be deposited as follows in the agency clearing account or agency special account established therefor:
1. Receipts of One Hundred Dollars (\$100.00) or more shall be deposited on the same banking day as received; and
  2. Receipts of less than One Hundred Dollars (\$100.00) may be held until accumulated receipts equal One Hundred Dollars (\$100.00) or for five (5) business days, whichever occurs first, and shall then be deposited no later than the next business day.
    - a. Each state agency that has custody of receipts of less than One Hundred Dollars (\$100.00) shall provide adequate safekeeping of such receipts.
    - b. No disbursements shall be made from such receipts prior to this deposit.
    - c. All checks received must be restrictively endorsed immediately upon receipt.
- D. The State Treasurer is authorized to accept deposits directly to State Treasury funds, consisting of cash, bank drafts, bank cashier's checks, federal treasury checks and other forms of remittance which are uniformly honored for payment. The State Treasurer is further authorized to accept checks deposited directly into State Treasury funds if the depositing state agency maintains sufficient balances in their agency clearing account to cover return items. Notwithstanding the provisions of subsection E of this section, state agencies are authorized to maintain sufficient balances in their agency clearing account to cover returned checks, credit card adjustments, credit card returns, and other debit items. Amounts of said balances shall be subject to approval by the State Treasurer.

All checks, drafts, orders and vouchers so deposited shall be credited and cleared at par and should payment be refused on any such check, draft, order or voucher, or should the same prove otherwise worthless, the amount thereof shall be charged by the State Treasurer against the account or fund theretofore credited with the same; and the person issuing the check, draft, order or voucher shall be charged a fee of Twenty-five Dollars (\$25.00) to cover the costs of processing each returned check; provided, such charge shall not be made unless efforts have been made to present such check, draft, order or voucher for payment a second time. Unless otherwise provided by law, such fee shall be deposited to the revolving fund of the state agency to which the check, draft, order or voucher was issued. If no revolving fund exists for the state agency, then such fee shall be deposited to the General Revenue Fund. The State Treasurer shall not accept for deposit to any agency clearing account, or any agency special account, created pursuant to the provisions of Section 7.2 of this title, any warrant, check, order or voucher drawn against any state

fund or account in favor of any individual or other person except the state officer, department, institution or agency for which account or fund the deposit is made, or a bona fide student enrolled at any of the state institutions of higher learning when such warrant, check, order or voucher is endorsed to the institution as payment of any fees or other accounts due such institution.

E.

1. Except as provided in paragraph 2 of this subsection, at least once each month each state agency shall transfer monies deposited in agency clearing accounts to the various funds or accounts, subdivisions of the state, or functions as may be provided by statute and no money shall ever be disbursed from the agency clearing account for any other purpose, except in refund of erroneous or excessive collections and credits.
2. District offices under the control of the Corporation Commission shall be permitted to make deposit of receipts on a monthly basis, provided that such receipts must be deposited within the month received or when such receipts equal or exceed One Hundred Dollars (\$100.00), whichever first occurs. The Oklahoma Tourism and Recreation Department and entities under its control shall be required to make deposit of receipts on a weekly basis, provided that such receipts must be deposited within seven (7) calendar days from the date received or when such deposits equal or exceed Five Hundred Dollars (\$500.00), whichever first occurs.

F. Funds and revenues of the Oklahoma Municipal Power Authority, the Grand River Dam Authority, the Oklahoma Ordnance Works Authority and the Midwestern Oklahoma Development Authority are exempt from the requirements of this section.

G. Monies used for investment purposes by the Oklahoma Firefighters Pension and Retirement System, the Oklahoma Police Pension and Retirement System, the Uniform Retirement System for Justices and Judges, the Oklahoma Law Enforcement Retirement System, the Oklahoma Public Employees Retirement System, the Teachers' Retirement System of Oklahoma, the Oklahoma State Regents for Higher Education, the State and Education Employees Group Insurance Board and the Commissioners of the Land Office are exempt from the requirements of this section, and shall be placed with the respective custodian bank or trust company.

*Laws 1947, HB 14, p. 364, § 1, emerg. eff. April 16, 1947; Amended by Laws 1959, SB 166, p. 246, § 1, emerg. eff. June 16, 1959; Amended by Laws 1968, SB 676, c. 131, § 1, emerg. eff. April 8, 1968; Amended by Laws 1973, SB 115, c. 46, § 10, emerg. eff. July 1, 1973; Amended by Laws 1981, SB 182, c. 218, § 21, emerg. eff. June 2, 1981; Amended by Laws 1981, HB 1053, c. 204, § 1 (repealed by Laws 1985, p. 1688, HJR 1039, § 8, eff. November 1, 1985); Amended by Laws 1985, p. 1684, HJR 1039, § 2, eff. November 1, 1985; Amended by Laws 1986, SB 571, c. 245, § 6, emerg. eff. June 12, 1986; Amended by Laws 1987, HB 1018, c. 163, § 3, eff. November 1, 1987; Amended by Laws 1988, SB 631, c. 244, § 6, emerg. eff. June 24, 1988; Amended by Laws 1988, HB 1582, c. 321, § 43, emerg. eff. July 1, 1988; Amended by Laws 1989, c. 284, § 3; Amended by Laws 1989, HB 1282, c. 318, § 1 (repealed by Laws 1990, HB 2361, c. 337, § 26); Amended by Laws 1990, SB 781, c. 264, § 118 (repealed by Laws 1991, HB 1762, c. 335, § 36,*

*emerg. eff. June 15, 1991); Amended by Laws 1989, SB 180, c. 375, § 13, emerg. eff. June 6, 1989; Amended by Laws 1990, HB 2239, c. 168, § 1, eff. September 1, 1990; Amended by Laws 1990, HB 2361, c. 337, § 12; Amended by Laws 1991, HB 1762, c. 335, § 19, emerg. eff. June 15, 1991; Amended by Laws 1995, SB 143, c. 212, § 1, emerg. eff. July 1, 1995; Amended by Laws 1996, HB 2373, c. 219, § 2, emerg. eff. July 1, 1996; Amended by Laws 2008, SB 1855, c. 123, § 1, emerg. eff. July 1, 2008; Renumbered from 62 O.S. § 7.1 by Laws 2009, HB 2015, c. 441, § 64, emerg. eff. July 1, 2009.*

## **Section 14.2 – Chapter 16 – Invest in Oklahoma Act**

### **§62-2400 - Short Title**

This act shall be known and may be cited as the “Invest In Oklahoma Act”.

*Laws 2021, SB 922, c. 309, § 1, eff. November 1, 2021.*

### **§62-2401 - Program - Selection of Funds - Request for Proposal, List of Available Capital & Funds**

- A. The Oklahoma Center for the Advancement of Science and Technology (OCAST) shall create an "Invest In Oklahoma" program to provide entities in this state with funds for opportunities to invest in Oklahoma-based private equity funds, venture capital funds and growth funds. Opportunities for investment shall also include private equity funds, venture capital funds and growth funds that make substantial investments in this state.
- B. OCAST shall select venture capital and growth funds to qualify for investments within the Invest In Oklahoma Program based on factors including but not limited to:
  1. Rate of return;
  2. Years of operation;
  3. Sufficiency of capitalization;
  4. Investment performance track record;
  5. Differentiation and sustainability of investment strategy;
  6. Fee structure;
  7. Background of limited partners; and
  8. Ratio of capital invested in this state.

- C. OCAST shall exercise judgement and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, for investment, considering the probable safety of their capital as well as the probable income to be derived when determining qualifying venture capital and growth funds to ensure the funds are being appropriately managed and invested.
- D. OCAST shall develop a request for proposal that includes the factors provided in subsection B of this section. OCAST shall maintain a list of available venture capital and growth funds which are participating in the Invest In Oklahoma Program in which public entities are encouraged to invest.

*Laws 2021, SB 922, c. 309, § 2, eff. November 1, 2021; Amended by Laws 2024, HB 3252, c. 375, § 2, emerg. eff. June 5, 2024.*

### **§62-2402 - Public Entities Authorized to Invest**

The following public entities are encouraged to and may invest up to five percent (5%) of their rolling three (3) year assets under management with the Invest In Oklahoma Program approved venture capital and growth funds as provided in Section 2 of this act:

1. The Board of Investors of the Tobacco Settlement Endowment Trust Fund;
2. The Commissioners of the Land Office;
3. The Teachers' Retirement System;
4. The Oklahoma Public Employees Retirement System;
5. The Oklahoma Firefighters Pension and Retirement System;
6. The Oklahoma Police Pension and Retirement System;
7. The Oklahoma Law Enforcement Retirement System;
8. The State of Oklahoma Uniform Retirement System for Justices and Judges; and
9. The Department of Wildlife Conservation Retirement Fund.

*Laws 2021, SB 922, c. 309, § 3, eff. November 1, 2021.*

### **§62-2403 - Promulgation of Rules**

The Oklahoma Center for the Advancement of Science and Technology shall promulgate rules to enforce the provisions of the Invest In Oklahoma Act.

*Laws 2021, SB 922, c. 309, § 4, eff. November 1, 2021; Amended by Laws 2024, HB 3252, c. 375, § 3, emerg. eff. June 5, 2024.*

## **Section 14.3 – Chapter 17 – Oklahoma Pension Legislation Actuarial Analysis Act**

### **§62-3101 - Short Title**

This act shall be known and may be cited as the "Oklahoma Pension Legislation Actuarial Analysis Act".

*Laws 2006, SB 1894, c. 292, § 1, emerg. eff. July 1, 2006.*

### **§62-3102 – Applicability**

The provisions of the Oklahoma Pension Legislation Actuarial Analysis Act shall be applicable to legislation affecting:

1. The Teachers' Retirement System of Oklahoma;
2. The Oklahoma Public Employees Retirement System;
3. The Uniform Retirement System for Justices and Judges;
4. The Oklahoma Firefighters Pension and Retirement System;
5. The Oklahoma Police Pension and Retirement System;
6. The Oklahoma Law Enforcement Retirement System; or
7. Any new retirement system established by law not in existence as of the effective date of this act.

*Laws 2006, SB 1894, c. 292, § 2, emerg. eff. July 1, 2006; Amended by Laws 2007, HB 2070, c. 186, § 1, eff. November 1, 2007.*

### **§62-3103 – Definitions**

#### **Multiple Amendments Enacted During the 2022 and 2024 Legislative Sessions**

**Version 1 (Amended by Laws 2022, SB 743, c. 306, § 1, eff. October 1, 2022; Amended by Laws 2024, HB 4051, c. 247, § 1, eff. October 1, 2024)**

As used in the Oklahoma Pension Legislation Actuarial Analysis Act:

1. "Amendment" means any amendment, including a substitute bill, made to a retirement bill by any committee of the House or Senate, any conference committee of the House or Senate or by the House or Senate;
2. "RB number" means that number preceded by the letters "RB" assigned to a retirement bill by the respective staffs of the Oklahoma State Senate and the Oklahoma House of

Representatives when the respective staff office prepares a retirement bill for a member of the Legislature;

3. "Legislative Actuary" means the firm or entity that enters into a contract with the Legislative Service Bureau pursuant to Section 452.15 of Title 74 of the Oklahoma Statutes to provide the actuarial services and other duties provided for in the Oklahoma Pension Legislation Actuarial Analysis Act;
4. "Nonfiscal amendment" means an amendment to a retirement bill having a fiscal impact, which amendment does not change any factor of an actuarial investigation specified in subsection A of Section 3109 of this title;
5. "Nonfiscal retirement bill" means a retirement bill:
  - a. which does not affect the cost or funding factors of a retirement system,
  - b. which affects such factors only in a manner which does not:
    - (1) grant a benefit increase under the retirement system affected by the bill,
    - (2) create an actuarial accrued liability for or increase the actuarial accrued liability of the retirement system affected by the bill, or
    - (3) increase the normal cost of the retirement system affected by the bill,
  - c. which authorizes the purchase by an active member of the retirement system, at the actuarial cost for the purchase as computed pursuant to the statute in effect on the effective date of the measure allowing such purchase, of years of service for purposes of reaching a normal retirement date in the applicable retirement system, but which cannot be used in order to compute the number of years of service for purposes of computing the retirement benefit for the member,
  - d. which provides for the computation of a service-connected disability retirement benefit for members of the Oklahoma Law Enforcement Retirement System pursuant to Section 2-305 of Title 47 of the Oklahoma Statutes if the members were unable to complete twenty (20) years of service as a result of the disability,
  - e. which requires membership in the defined benefit plan authorized by Section 901 et seq. of Title 74 of the Oklahoma Statutes for persons whose first elected or appointed service occurs on or after November 1, 2018, if such persons had any prior service in the Oklahoma Public Employees Retirement System prior to November 1, 2015,

- f. which provides for a one-time increase in retirement benefits if the increase in retirement benefits is not a permanent increase in the gross annual retirement benefit payable to a member or beneficiary, occurs only once pursuant to a single statutory authorization and does not exceed:
  - (1) the lesser of two percent (2%) of the gross annual retirement benefit of the member or One Thousand Dollars (\$1,000.00) and requires that the benefit may only be provided if the funded ratio of the affected retirement system would not be less than sixty percent (60%) but not greater than eighty percent (80%) after the benefit increase is paid,
  - (2) the lesser of two percent (2%) of the gross annual retirement benefit of the member or One Thousand Two Hundred Dollars (\$1,200.00) and requires that the benefit may only be provided if the funded ratio of the affected retirement system would be greater than eighty percent (80%) but not greater than one hundred percent (100%) after the benefit increase is paid,
  - (3) the lesser of two percent (2%) of the gross annual retirement benefit of the member or One Thousand Four Hundred Dollars (\$1,400.00) and requires that the benefit may only be provided if the funded ratio of the affected retirement system would be greater than one hundred percent (100%) after the benefit increase is paid, or
  - (4) the greater of two percent (2%) of the gross annual retirement benefit of the volunteer firefighter or One Hundred Dollars (\$100.00) for persons who retired from the Oklahoma Firefighters Pension and Retirement System as volunteer firefighters and who did not retire from the Oklahoma Firefighters Pension and Retirement System as a paid firefighter.

As used in this subparagraph, "funded ratio" means the figure derived by dividing the actuarial value of assets of the applicable retirement system by the actuarial accrued liability of the applicable retirement system,

- g. which modifies the disability pension standard for police officers who are members of the Oklahoma Police Pension and Retirement System as provided by Section 50-115 of Title 11 of the Oklahoma Statutes,
- h. which provides a cost-of-living benefit increase pursuant to the provisions of:
  - (1) Section 49-143.7 of Title 11 of the Oklahoma Statutes,
  - (2) Section 50-136.9 of Title 11 of the Oklahoma Statutes,
  - (3) Section 1104K of Title 20 of the Oklahoma Statutes,

- (4) Section 2-305.12 of Title 47 of the Oklahoma Statutes,
- (5) Section 17-116.22 of Title 70 of the Oklahoma Statutes,
- (6) Section 930.11 of Title 74 of the Oklahoma Statutes,
- i. which modifies the computation of the line-of-duty disability benefit pursuant to Sections 50-101 and 50-115 of Title 11 of the Oklahoma Statutes, or
- j. which allows the purchase of military prior service credit pursuant to the provisions of this act.

A nonfiscal retirement bill shall include any retirement bill that has as its sole purpose the appropriation or distribution or redistribution of monies in some manner to a retirement system for purposes of reducing the unfunded liability of such system or the earmarking of a portion of the revenue from a tax to a retirement system or increasing the percentage of the revenue earmarked from a tax to a retirement system;

- 6. "Reduction-in-cost amendment" means an amendment to a retirement bill having a fiscal impact which reduces the cost of the bill as such cost is determined by the actuarial investigation for the bill prepared pursuant to Section 3109 of this title;
- 7. "Retirement bill" means any bill or joint resolution introduced or any bill or joint resolution amended by a member of the Oklahoma Legislature which creates or amends any law directly affecting a retirement system. A retirement bill shall not mean a bill or resolution that impacts the revenue of any state tax in which a portion of the revenue generated from such tax is earmarked for the benefit of a retirement system;
- 8. "Retirement bill having a fiscal impact" means any retirement bill creating or establishing a retirement system and any other retirement bill other than a nonfiscal retirement bill; and
- 9. "Retirement system" means the Teachers' Retirement System of Oklahoma, the Oklahoma Public Employees Retirement System, the Uniform Retirement System for Justices and Judges, the Oklahoma Firefighters Pension and Retirement System, the Oklahoma Police Pension and Retirement System, the Oklahoma Law Enforcement Retirement System, or a retirement system established after January 1, 2006.

*Laws 2006, SB 1894, c. 292, § 3, emerg. eff. July 1, 2006; Amended by Laws 2007, SB 1112, c. 367, § 3, emerg. eff. July 1, 2007; Amended by Laws 2007, HB 2070, c. 186, § 2, eff. November 1, 2007 (repealed by Laws 2008, SB 1830, c. 3, § 33, emerg. eff. February 28, 2008); Amended by Laws 2008, SB 1830, c. 3, § 32, emerg. eff. February 28, 2008; Amended by Laws 2011, HB 2132, c. 199, § 1; Amended by Laws 2018, SB 527, c. 44, § 1, eff. October 1, 2018; Amended by*



*Laws 2018, HB 1340, c. 245, § 2, eff. September 1, 2018; Amended by Laws 2020, HB 3330, c. 120, § 2, emerg. eff. May 21, 2020; Amended by Laws 2020, HB 3350, c. 121, § 1, emerg. eff. May 21, 2020 (repealed by Laws 2021, SB 1064, c. 101, § 8, emerg. eff. April 20, 2021); Amended by Laws 2021, SB 1064, c. 101, § 7, emerg. eff. April 20, 2021; Amended by Laws 2022, HB 2065, c. 255, § 1, emerg. eff. May 16, 2022; Amended by Laws 2022, HB 3709, c. 96, § 1, eff. October 1, 2022; Amended by Laws 2022, HB 2487, c. 232, § 1, eff. October 1, 2022; Amended by Laws 2022, SB 743, c. 306, § 1, eff. October 1, 2022; Amended by Laws 2022, SB 743, c. 306, § 1, eff. October 1, 2022, amended by Laws 2024, HB 2687, c. 361, § 2, emerg. eff. May 30, 2024; Amendment by Laws 2022, HB 2065, c. 255, § 1, amended by Laws 2024, SB 2038, c. 452, § 128, emerg. eff. June 14, 2024; Amendment by Laws 2022, HB 3709, c. 96, § 1, repealed by Laws 2024, SB 2038, c. 452, § 128, emerg. eff. June 14, 2024; Amendment by Laws 2022, HB 2487, c. 232, § 1, repealed by Laws 2024, SB 2038, c. 452, § 129, emerg. eff. June 14, 2024; Amendment by Laws 2022, SB 743, c. 306, § 1, repealed by Laws 2024, SB 2038, c. 452, § 130, emerg. eff. June 14, 2024; Amendment by Laws 2022, SB 743, c. 306, § 1, amended by Laws 2024, HB 4051, c. 247, § 1, eff. October 1, 2024.*

**Version 2 (Amended by Laws 2022, SB 743, c. 306, § 1, eff. October 1, 2022; Amended by Laws 2024, HB 4051, c. 247, § 1, eff. October 1, 2024; Amended by Laws 2024, SB 102, c. 357, § 1, eff. June 1, 2025)**

As used in the Oklahoma Pension Legislation Actuarial Analysis Act:

1. “Amendment” means any amendment, including a substitute bill, made to a retirement bill by any committee of the House or Senate, any conference committee of the House or Senate or by the House or Senate;
2. “RB number” means that number preceded by the letters “RB” assigned to a retirement bill by the respective staffs of the Oklahoma State Senate and the Oklahoma House of Representatives when the respective staff office prepares a retirement bill for a member of the Legislature;
3. “Legislative Actuary” means the firm or entity that enters into a contract with the Legislative Service Bureau pursuant to Section 452.15 of Title 74 of the Oklahoma Statutes to provide the actuarial services and other duties provided for in the Oklahoma Pension Legislation Actuarial Analysis Act;
4. “Nonfiscal amendment” means an amendment to a retirement bill having a fiscal impact, which amendment does not change any factor of an actuarial investigation specified in subsection A of Section 3109 of this title;
5. “Nonfiscal retirement bill” means a retirement bill:
  - a. which does not affect the cost or funding factors of a retirement system,
  - b. which affects such factors only in a manner which does not:

- (1) grant a benefit increase under the retirement system affected by the bill,
  - (2) create an actuarial accrued liability for or increase the actuarial accrued liability of the retirement system affected by the bill, or
  - (3) increase the normal cost of the retirement system affected by the bill,
- c. which authorizes the purchase by an active member of the retirement system, at the actuarial cost for the purchase as computed pursuant to the statute in effect on the effective date of the measure allowing such purchase, of years of service for purposes of reaching a normal retirement date in the applicable retirement system, but which cannot be used in order to compute the number of years of service for purposes of computing the retirement benefit for the member,
  - d. which provides for the computation of a service-connected disability retirement benefit for members of the Oklahoma Law Enforcement Retirement System pursuant to Section 2-305 of Title 47 of the Oklahoma Statutes if the members were unable to complete twenty (20) years of service as a result of the disability,
  - e. which requires membership in the defined benefit plan authorized by Section 901 et seq. of Title 74 of the Oklahoma Statutes for persons whose first elected or appointed service occurs on or after November 1, 2018, if such persons had any prior service in the Oklahoma Public Employees Retirement System prior to November 1, 2015,
  - f. which provides for a one-time increase in retirement benefits if the increase in retirement benefits is not a permanent increase in the gross annual retirement benefit payable to a member or beneficiary, occurs only once pursuant to a single statutory authorization and does not exceed:
    - (1) the lesser of two percent (2%) of the gross annual retirement benefit of the member or One Thousand Dollars (\$1,000.00) and requires that the benefit may only be provided if the funded ratio of the affected retirement system would not be less than sixty percent (60%) but not greater than eighty percent (80%) after the benefit increase is paid,
    - (2) the lesser of two percent (2%) of the gross annual retirement benefit of the member or One Thousand Two Hundred Dollars (\$1,200.00) and requires that the benefit may only be provided if the funded ratio of the affected retirement system would be greater than eighty percent (80%) but not greater than one hundred percent (100%) after the benefit increase is paid,

- (3) the lesser of two percent (2%) of the gross annual retirement benefit of the member or One Thousand Four Hundred Dollars (\$1,400.00) and requires that the benefit may only be provided if the funded ratio of the affected retirement system would be greater than one hundred percent (100%) after the benefit increase is paid, or
- (4) the greater of two percent (2%) of the gross annual retirement benefit of the volunteer firefighter or One Hundred Dollars (\$100.00) for persons who retired from the Oklahoma Firefighters Pension and Retirement System as volunteer firefighters and who did not retire from the Oklahoma Firefighters Pension and Retirement System as a paid firefighter.

As used in this subparagraph, “funded ratio” means the figure derived by dividing the actuarial value of assets of the applicable retirement system by the actuarial accrued liability of the applicable retirement system,

- g. which modifies the disability pension standard for police officers who are members of the Oklahoma Police Pension and Retirement System as provided by Section 50-115 of Title 11 of the Oklahoma Statutes,
- h. which provides a cost-of-living benefit increase pursuant to the provisions of:
  - (1) Section 49-143.7 of Title 11 of the Oklahoma Statutes,
  - (2) Section 50-136.9 of Title 11 of the Oklahoma Statutes,
  - (3) Section 1104K of Title 20 of the Oklahoma Statutes,
  - (4) Section 2-305.12 of Title 47 of the Oklahoma Statutes,
  - (5) Section 17-116.22 of Title 70 of the Oklahoma Statutes, or
  - (6) Section 930.11 of Title 74 of the Oklahoma Statutes,
- i. which modifies the computation of the line-of-duty disability benefit pursuant to Sections 50-101 and 50-115 of Title 11 of the Oklahoma Statutes,
- j. which allows the purchase of military prior service credit pursuant to the provisions of this act,
- k. which increases the computation factor used to calculate the accrued retirement benefit and normal disability benefit pursuant to Section 50-101 of Title 11 of the Oklahoma Statutes,

- l. which increases the municipal contribution, employee contribution, or both for members of the Oklahoma Police Pension and Retirement System pursuant to Sections 50-109 and 50-110 of Title 11 of the Oklahoma Statutes, or
- m. which modifies the computation of a retirement annuity pursuant to Section 50-111.1 of Title 11 of the Oklahoma Statutes.

A nonfiscal retirement bill shall include any retirement bill that has as its sole purpose the appropriation or distribution or redistribution of monies in some manner to a retirement system for purposes of reducing the unfunded liability of such system or the earmarking of a portion of the revenue from a tax to a retirement system or increasing the percentage of the revenue earmarked from a tax to a retirement system;

6. “Reduction-in-cost amendment” means an amendment to a retirement bill having a fiscal impact which reduces the cost of the bill as such cost is determined by the actuarial investigation for the bill prepared pursuant to Section 3109 of this title;
7. “Retirement bill” means any bill or joint resolution introduced or any bill or joint resolution amended by a member of the Legislature which creates or amends any law directly affecting a retirement system. A retirement bill shall not mean a bill or resolution that impacts the revenue of any state tax in which a portion of the revenue generated from such tax is earmarked for the benefit of a retirement system;
8. “Retirement bill having a fiscal impact” means any retirement bill creating or establishing a retirement system and any other retirement bill other than a nonfiscal retirement bill; and
9. “Retirement system” means the Teachers’ Retirement System of Oklahoma, the Oklahoma Public Employees Retirement System, the Uniform Retirement System for Justices and Judges, the Oklahoma Firefighters Pension and Retirement System, the Oklahoma Police Pension and Retirement System, the Oklahoma Law Enforcement Retirement System, or a retirement system established after January 1, 2006.

*Laws 2006, SB 1894, c. 292, § 3, emerg. eff. July 1, 2006; Amended by Laws 2007, SB 1112, c. 367, § 3, emerg. eff. July 1, 2007; Amended by Laws 2007, HB 2070, c. 186, § 2, eff. November 1, 2007 (repealed by Laws 2008, SB 1830, c. 3, § 33, emerg. eff. February 28, 2008); Amended by Laws 2008, SB 1830, c. 3, § 32, emerg. eff. February 28, 2008; Amended by Laws 2011, HB 2132, c. 199, § 1; Amended by Laws 2018, SB 527, c. 44, § 1, eff. October 1, 2018; Amended by Laws 2018, HB 1340, c. 245, § 2, eff. September 1, 2018; Amended by Laws 2020, HB 3330, c. 120, § 2, emerg. eff. May 21, 2020; Amended by Laws 2020, HB 3350, c. 121, § 1, emerg. eff. May 21, 2020 (repealed by Laws 2021, SB 1064, c. 101, § 8, emerg. eff. April 20, 2021); Amended by Laws 2021, SB 1064, c. 101, § 7, emerg. eff. April 20, 2021; Amended by Laws 2022, HB 2065, c. 255, § 1, emerg. eff. May 16, 2022; Amended by Laws 2022, HB 3709, c. 96, § 1, eff. October 1, 2022; Amended by Laws 2022, HB 2487, c. 232, § 1, eff. October 1, 2022;*

*Amended by Laws 2022, SB 743, c. 306, § 1, eff. October 1, 2022; Amended by Laws 2022, SB 743, c. 306, § 1, eff. October 1, 2022, amended by Laws 2024, HB 2687, c. 361, § 2, emerg. eff. May 30, 2024; Amendment by Laws 2022, HB 2065, c. 255, § 1, amended by Laws 2024, HB 4051, c. 247, § 1, eff. October 1, 2024; Amendment by Laws 2022, HB 3709, c. 96, § 1, repealed by Laws 2024, SB 2038, c. 452, § 128, emerg. eff. June 14, 2024; Amendment by Laws 2022, HB 2487, c. 232, § 1, repealed by Laws 2024, SB 2038, c. 452, § 129, emerg. eff. June 14, 2024; Amendment by Laws 2022, SB 743, c. 306, § 1, repealed by Laws 2024, SB 2038, c. 452, § 130, emerg. eff. June 14, 2024; Amendment by Laws 2022, SB 743, c. 306, § 1, amended by Laws 2024, HB 4051, c. 247, § 1, eff. October 1, 2024; Amendment by Laws 2024, HB 4051, c. 247, § 1, amended by Laws 2024, SB 102, c. 357, § 1, eff. June 1, 2025.*

#### **§62-3104 - RB Bill Number Required – Changes**

- A. No retirement bill may be introduced by any member of the Legislature unless, at the time of its introduction, the bill has printed thereon in the upper right portion of each page of the bill an RB number. Once a retirement bill is presented to the Legislative Actuary, unless as otherwise provided by this subsection, neither the applicable staff nor any person shall make any change in the retirement bill prior to its introduction into the Legislature unless the bill is returned to the applicable staff office and that office assigns a new RB number to the bill. A change in a retirement bill by the applicable legislative staff to correct nonsubstantive errors shall not require the assignment of a new RB number.
- B. A measure that is not a retirement bill when introduced, but becomes amended to become a retirement bill shall have printed thereon in the upper right corner of each page of the bill an RB number at the time the measure is deemed to be a retirement bill as provided in Section 7 of this act.

*Laws 2006, SB 1894, c. 292, § 4, emerg. eff. July 1, 2006; Amended by Laws 2007, SB 1112, c. 367, § 4, emerg. eff. July 1, 2007.*

#### **§62-3105 - Procedure for Introducing Retirement Bill in Legislature**

As a condition precedent to the introduction of any retirement bill, the applicable legislative staff, on behalf of the member of the Legislature who intends to be the primary author of the bill must present an exact copy of the proposed bill, which must bear an RB number, to the Legislative Actuary. The Legislative Actuary shall determine whether the proposed bill is a retirement bill having a fiscal impact or a nonfiscal retirement bill and provide a written certification of that determination to the member of the Legislature who intends to be the primary author of the bill. Such certification shall specifically identify the proposed bill by reference to the RB number. If the proposed bill is introduced into the Legislature, it shall have attached thereto the original of the certification of the Legislative Actuary. If the RB number on the bill as offered for introduction is different from the RB number shown on the certification of the Legislative Actuary or if the bill as offered for introduction does not bear an RB number on each page of the bill, the bill may not be accepted for introduction by the Secretary of the Senate or the Clerk of the House of Representatives, and the bill may not be considered by any

committee of the House of Representatives or the Senate or by the House of Representatives or the Senate. If the bill is certified as a retirement bill having a fiscal impact, its introduction shall also be limited by the provisions of subsection A of Section 3107 of this title.

*Laws 2006, SB 1894, c. 292, § 5, emerg. eff. July 1, 2006; Amended by Laws 2007, SB 1112, c. 367, § 5, emerg. eff. July 1, 2007.*

### **§63-3106 - Nonfiscal Retirement Bills – Amendments**

- A. A nonfiscal retirement bill may be introduced at any time according to the applicable deadlines established by the House of Representatives or Senate in any regular session of the Legislature. After its introduction into the Legislature, a nonfiscal retirement bill may not be amended in any manner to cause the bill to become a retirement bill having a fiscal impact. Except as otherwise provided by this section, any amendment to such a bill shall be submitted to the Legislative Actuary by the chair of the committee, if a committee amendment, or by the presiding officer of the Senate or House of Representatives if the amendment was made by the Senate or the House of Representatives or by the author of such bill when the bill is assigned to a conference committee. An amendment with the sole purpose to strike or restore the title or the enacting clause shall not be submitted to the Legislative Actuary. If the Legislative Actuary certifies in writing that the amendment does not cause the bill to become a retirement bill having a fiscal impact, the bill, as amended, may continue in the legislative process as any other bill. If the Legislative Actuary will not issue such a certification for the amendment, the progress of the bill in the legislative process will end, and the bill shall not be considered further by either the House of Representatives or the Senate.
- B. An amendment to a nonfiscal retirement bill which is prohibited by subsection A of this section may be withdrawn by the committee which made the amendment, if a committee amendment, or by the Senate, if that body made the amendment, or by the House of Representatives, if that body made the amendment or by the author, if the amendment is made in conference. If the amendment is withdrawn, the bill may continue in the legislative process as any other bill, unless it is subsequently amended, and, in that event, the provisions of this section shall apply to the subsequent amendment.
- C. A nonfiscal retirement bill which is not amended during the legislative process may be considered as any other bill.

*Laws 2006, SB 1894, c. 292, § 6, emerg. eff. July 1, 2006; Amended by Laws 2007, SB 1112, c. 367, § 6, emerg. eff. July 1, 2007.*

## **§62-3106.1 - Legislative Procedure - Amendment to Non-retirement Bill or Resolution Causing It To Be Nonfiscal Retirement Bill or Retirement Bill Having Fiscal Impact**

- A. Any amendment made to any non-retirement bill or resolution which would cause the bill or resolution to become a nonfiscal retirement bill or a retirement bill having a fiscal impact as defined in the Oklahoma Pension Legislation Actuarial Analysis Act shall result in the bill or resolution being assigned an RB number by the applicable legislative staff. The bill or resolution shall be submitted to the Legislative Actuary by the chair of the committee, if a committee amendment, or by the presiding officer of the Senate or House of Representatives if the amendment was made by the Senate or the House of Representatives or by the author of such bill when the bill is assigned to a conference committee. If the Legislative Actuary certifies in writing that the amendment causes the bill to become a nonfiscal retirement bill and does not cause the bill to become a retirement bill having a fiscal impact, the bill, as amended, may continue in the legislative process as any other bill. If the Legislative Actuary will not issue such a certification for the amendment, the progress of the bill in the legislative process will end, and the bill shall not be considered further by either the Senate or House of Representatives.
- B. An amendment to a non-retirement bill which causes the bill to become a retirement bill having a fiscal impact may be withdrawn by the committee which made the amendment, if a committee amendment, or by the Senate, if that body made the amendment, or by the House of Representatives, if that body made the amendment, or by the author of the bill, if the amendment was made in conference. If the amendment is withdrawn, the bill may continue in the legislative process as any other bill, unless it is subsequently amended, and, in that event, the provision of this section shall apply to the subsequent amendment.

*Laws 2007, SB 1112, c. 367, § 7, emerg. eff. July 1, 2007.*

## **§62-3107 - Retirement Bills With Fiscal Impact - Limits on Introduction and Passage - Committee Actions - Actuarial Investigation**

- A.
1. Except as otherwise provided in this subsection, any retirement bill having a fiscal impact may be introduced according to the applicable deadlines established by the House of Representatives or Senate only in any odd-numbered year during the regular session. Any such retirement bill may be passed by the Legislature only during an even-numbered year of the regular session. Any retirement bill determined by the Legislative Actuary in an even-numbered year to be a fiscal retirement bill may be introduced in an even-numbered year, but shall not be considered by the Legislature.
  2. Notwithstanding the provisions of paragraph 1 of this subsection, any retirement bill having a fiscal impact may be introduced, considered and enacted in any year of a regular session of the Legislature if such retirement bill is introduced solely for the purpose of an unforeseen or emergency situation that needs to be addressed

immediately. Such retirement bill shall only be considered if three-fourths (3/4) of the membership of each House votes to allow the retirement bill to be considered. Such retirement bill shall be subject to an actuarial investigation by the Legislative Actuary in the year the bill is introduced and considered and shall require concurrent funding, if applicable.

- B. When a retirement bill having a fiscal impact is introduced, it shall be assigned to the respective Senate or House of Representatives standing committee or subcommittee that is primarily responsible for the consideration of retirement legislation. If a majority of the total membership of such committee is opposed to the bill on its merits, no actuarial investigation provided for in Section 3109 of this title shall be necessary, and the bill shall not be reported out by the committee and shall not be adopted or considered by the House of Representatives or the Senate. If a majority of the committee wishes to consider the bill further and votes in favor of an actuarial investigation of the bill, an actuarial investigation shall be required as provided in Section 3109 of this title. Except as otherwise provided by subsection C of this section, no retirement bill having a fiscal impact may be reported out of the committee to which it is assigned or may be considered or adopted by the House of Representatives or the Senate unless an actuarial investigation of the bill is made.
- C. The committee to which a retirement bill having a fiscal impact is assigned following its introduction may amend the bill to become a nonfiscal retirement bill. If the bill is so amended, an exact copy of the amended version shall be submitted by the chair of the committee to the Legislative Actuary. If the Legislative Actuary issues a written certification that the committee amendment has converted the status of the bill to a nonfiscal retirement bill, the bill shall be a nonfiscal retirement bill for all purposes under the provisions of this act as of the date of the certification of the Legislative Actuary. Only the committee to which a retirement bill having a fiscal impact is originally assigned following its introduction may convert the bill to a nonfiscal retirement bill as authorized in this subsection.

*Laws 2006, SB 1894, c. 292, § 7, emerg. eff. July 1, 2006; Amended by Laws 2007, SB 1112, c. 367, § 8, emerg. eff. July 1, 2007.*

#### **§62-3108 - Perfection in Committee of Retirement Bill With Fiscal Impact - Transmittal to Legislative Actuary**

- A. A retirement bill having a fiscal impact which the committee wishes to consider may be amended, if necessary, by the committee. If a retirement bill having a fiscal impact is changed by the committee to which it is assigned, such change shall be accomplished only by a substitute bill.
- B. Immediately after a retirement bill having a fiscal impact has been considered and the committee has voted in favor of an actuarial investigation, the chair of the committee to which the bill was assigned shall transmit an exact copy of the bill, as amended by a substitute bill by the committee, when applicable, to the Legislative Actuary. The copy



submitted to the Legislative Actuary shall bear an RB number. The submission of the bill to the Legislative Actuary shall have attached thereto a letter signed by the chair of the committee requesting the Legislative Actuary to make or cause to be made an actuarial investigation on the bill.

*Laws 2006, SB 1894, c. 292, § 8, emerg. eff. July 1, 2006; Amended by Laws 2007, SB 1112, c. 367, § 9, emerg. eff. July 1, 2007.*

#### **§62-3109 - Actuarial Investigation - Required Findings - Delivery to Committee Chair - Summary Attached to Bill**

- A. If an actuarial investigation of a retirement bill having a fiscal impact is requested under Section 3108 of this title, it shall be the duty of the Legislative Actuary to complete or cause to be completed such actuarial investigation by not later than December 1 of the same year during which the request for the actuarial investigation was made. The actuarial investigation shall include, but shall not be limited to, findings on the following factors as such factors are relevant to the retirement bill under consideration:
1. The dollar amount of the unfunded actuarial accrued liability which will result from the bill for the retirement system affected by the bill;
  2. The dollar amount of the annual normal cost which will result from the bill for the retirement system affected by the bill;
  3. A statement of the employer contribution rate currently in effect for the retirement system affected by the bill;
  4. A statement of the employer contribution rate necessary for the retirement system to receive the required annual employer contributions consistent with the most recently available valuation report prepared by the actuary employed by the retirement system affected by the bill;
  5. A statement of the dollar amount of the increase in the annual employer contribution, if an existing retirement system is affected by the bill, or a statement of the total annual employer contribution, if a new retirement system is established by the bill, which will be necessary to maintain the retirement system affected or established by the bill in an actuarially sound condition thereby creating no increase in unfunded liability as defined by the most recent actuarial evaluation of an existing system; and
  6. A statement of the effect on the funded ratio for the retirement system affected by the bill.
- B. By not later than December 1 of the same year that the request for an actuarial investigation was made, the completed actuarial investigation shall be submitted by the Legislative Actuary to the chair of the committee who requested it along with a summary of the actuarial investigation which shall include the relevant findings specified in subsection A of this section.

- C. The chair of the committee, upon receipt of the information provided for under subsection B of this section, shall cause the summary of the actuarial investigation to be attached to all copies of the version of the bill submitted to the Legislative Actuary and made available to committee members, other legislators and any other interested parties. The original summary of the actuarial investigation shall be attached to the original version of the substitute bill, as amended by the committee under Section 3108 of this title, if applicable, or to the original version of the bill as introduced if the bill was not changed by the committee prior to its submission to the Legislative Actuary for an actuarial investigation.

*Laws 2006, SB 1894, c. 292, § 9, emerg. eff. July 1, 2006; Amended by Laws 2007, SB 1112, c. 367, § 10, emerg. eff. July 1, 2007; Amended by Laws 2011, SB 782, c. 379, § 1, eff. September 1, 2011.*

#### **§62-3110 - Consideration of Retirement Bills - Amendments After Actuarial Investigation Not Allowed**

- A. When a retirement bill having a fiscal impact has had an actuarial investigation pursuant to Section 3109 of this title, the bill may be considered at the next regular session of the Legislature. If the bill as originally introduced was not changed by the committee and the original version was submitted to the Legislative Actuary for an actuarial investigation, then the original version of the bill is the only one, except as otherwise provided by subsection B of this section, which may be considered by the committee or by the House of Representatives or the Senate. If the original bill was substituted by the committee and the substitute version was the one submitted to the Legislative Actuary, then that substitute bill is the only one, except as otherwise provided by subsection B of this section, which may be considered by the committee or by the House of Representatives or the Senate.
- B. After completion of an actuarial investigation, any amendment to a retirement bill having a fiscal impact shall be out of order and shall not be allowed either by a committee or by the House of Representatives or the Senate, except for a nonfiscal or a reduction in cost amendment. Any amendment to a retirement bill having a fiscal impact shall be submitted to the Legislative Actuary by the chair of the committee, if a committee amendment, or by the presiding officer of the Senate or the House of Representatives if the amendment was made by the Senate or the House of Representatives. If the Legislative Actuary certifies in writing that the amendment is a nonfiscal amendment or if the amendment results in a reduction in cost and the Legislative Actuary provides an actuarial investigation as required in subsection A of Section 9 of this act, then the bill as amended, with the Legislative Actuary's certification or actuarial investigation attached to the original of the amendment, may continue in the legislative process. If the Legislative Actuary will not issue such a certification for the amendment or if there is no actuarial study showing the reduced cost of the amendment, the bill's progress in the legislative process will end, and the bill shall not be considered further by either the House of Representatives or the Senate.

- C. An amendment to a retirement bill having a fiscal impact which is prohibited by subsection B of this section may be withdrawn by the committee which made the amendment, if a committee amendment, or by the Senate, if that body made the amendment, or by the House of Representatives, if that body made the amendment. If the amendment is withdrawn, the bill may continue in the legislative process as any other bill, unless it is subsequently amended, and, in that event, this section shall apply to the subsequent amendment.

*Laws 2006, SB 1894, c. 292, § 10, emerg. eff. July 1, 2006; Amended by Laws 2007, SB 1112, c. 367, § 11, emerg. eff. July 1, 2007.*

### **§62-3111 - Effective Dates of Retirement Bills - Appropriations - System Funded by Political Subdivision**

- A. Any retirement bill having a fiscal impact which is enacted by the Legislature and which is approved by the Governor or which otherwise becomes law shall become effective on the first day of July immediately following the regular session during which it was enacted, but only if the enacted bill is concurrently funded as provided by this section and only if the bill is approved as an emergency measure by a vote of two-thirds (2/3) of all members elected to each House. If an enacted bill does not receive a two-thirds (2/3) vote of all members, the law shall become effective on the first day of September immediately following the regular session during which it was enacted. If an enacted bill, including one approved by the Governor, is not concurrently funded as required by this section, then such bill shall not become effective as law.
- B. When a retirement bill having a fiscal impact amends a retirement system having employer contributions funded from appropriations by the Legislature, then appropriations for the first fiscal year of effectiveness of the bill, after it becomes law, must include funds to pay the amount determined by the actuarial investigation under paragraph 5 of subsection A of Section 3109 of this title. It is the intent of the Legislature that future appropriations for subsequent fiscal years must include an amount necessary to maintain the actuarial soundness of the retirement system in accordance with the findings of the actuarial investigation. Any limitation on the rate of employer contributions that may be included in a law which is the source of authority for a retirement system affected by this subsection shall be amended to the extent necessary to comply with the requirements of this subsection.
- C. When a retirement bill having a fiscal impact amends a retirement system having employer contributions funded wholly or partially from the funds of a political subdivision, that political subdivision shall have a duty to produce funds as necessary to pay all or its proportionate share of the amount determined by actuarial investigation under paragraph 5 of subsection A of Section 3109 of this title.
- D. When a retirement bill having a fiscal impact creates a new retirement system, then employer contributions in conformity with paragraph 5 of subsection A of Section 3109

of this title must be made to the retirement system either by direct appropriations by the Legislature or by another source of employer contributions specifically provided for in the bill creating the new retirement system.

*Laws 2006, SB 1894, c. 292, § 11, emerg. eff. July 1, 2006; Amended by Laws 2007, HB 2070, c. 186, § 3, eff. November 1, 2007; Amended by Laws 2011, HB 2132, c. 199, § 2.*

#### **§62-3112 - Determinations by State Board of Equalization**

- A. Following the close of each regular legislative session during which retirement bills having a fiscal impact may be enacted, the State Board of Equalization shall make a determination for each such bill enacted during such session, which is not vetoed by the Governor, of whether or not provision has been made for the concurrent funding of the bill in conformity with the applicable requirements of Section 311 of this title.
- B. The Legislative Actuary, the Director of the Office of Management and Enterprise Services, legislative staff, retirement system administrators, and employers shall provide such information and assistance as may be necessary for the State Board of Equalization to make the determinations required by subsection A of this section.
- C. The State Board of Equalization shall make the determinations required by subsection A of this section by not later than the fifteenth day immediately following the last day on which the Governor is authorized to veto bills following the close of each regular legislative session. The State Board of Equalization's findings shall be made in a report to the Secretary of State showing the determination for each retirement bill by reference to the respective Senate or House of Representatives number for the bill. The report shall be submitted to the Secretary of State by not later than the last day on which the State Board of Equalization is required to make the determinations. The Secretary of State shall cause the State Board of Equalization's report to be printed in the annual session laws of the State of Oklahoma.

*Laws 2006, SB 1894, c. 292, § 12, emerg. eff. July 1, 2006; Amended by Laws 2012, HB 3079, c. 304, § 471.*

#### **§62-3113 - Effect on Rights Independent of Oklahoma Pension Legislation Actuarial Analysis Act**

No provision of the Oklahoma Pension Legislation Actuarial Analysis Act generally and no provision of Section 11 of this act in particular shall:

- 1. Create or be construed to create a contractual right to a retirement benefit or a contractual right in the provisions of a retirement system law which does not exist independently of the provisions of the Oklahoma Pension Legislation Actuarial Analysis Act; and
- 2. Impair, alter, or diminish or be construed to impair, alter, or diminish a contractual right to a retirement benefit or a contractual right in the provisions of a retirement system law

which exists independently of the provisions of the Oklahoma Pension Legislation Actuarial Analysis Act.

*Laws 2006, SB 1894, c. 292, § 13, emerg. eff. July 1, 2006.*

#### **§62-3114- Attachments Required**

The enrolled act resulting from a bill which is subject to the legislative procedures provided by the Oklahoma Pension Legislation Actuarial Analysis Act shall have attached thereto the original or a true and correct copy of all certificates and summaries of actuarial investigations submitted by the Legislative Actuary pursuant to the requirements of the Oklahoma Pension Legislation Actuarial Analysis Act.

*Laws 2006, SB 1894, c. 292, § 14, emerg. eff. July 1, 2006; Amended by Laws 2007, SB 1112, c. 367, § 12, emerg. eff. July 1, 2007.*

#### **§62-3501 - Definitions – Distributions**

- A. As used in this section, "public retirement system" means:
1. The Oklahoma Firefighters Pension and Retirement System;
  2. The Oklahoma Police Pension and Retirement System;
  3. The Uniform Retirement System for Justices and Judges;
  4. The Oklahoma Law Enforcement Retirement System;
  5. The Teachers' Retirement System of Oklahoma; and
  6. The Oklahoma Public Employees Retirement System.
- B. As used in this section, "funded ratio" means the figure derived by dividing the actuarial value of retirement system assets by the actuarial accrued liability of the retirement system. For purposes of this section, the rate of return on public retirement system assets for the computation of the funded ratio shall not exceed seven and one-half percent (7.5%) but shall be computed using any assumed rate of return utilized by the applicable retirement system if such rate of return does not exceed seven and one-half percent (7.5%). The provisions of this subsection shall only be applicable to the computation of the funded ratio for purposes of implementing the provisions of this section and shall not be used for any other computation or any other purpose with respect to the actuarial assumptions used by any of the public retirement systems.
- C. Effective October 1, 2018, a public retirement system shall make a one-time distribution to its retired members if the member has been retired for a period of five (5) or more years as of October 1, 2018, in the amount of:

1. The lesser of two percent (2%) of the gross annual retirement benefit of the member or One Thousand Dollars (\$1,000.00) if the funded ratio of the public retirement system would be not less than sixty percent (60%), but not greater than eighty percent (80%) after the distribution is made;
  2. The lesser of two percent (2%) of the gross annual retirement benefit of the member or One Thousand Two Hundred Dollars (\$1,200.00) if the funded ratio of the public retirement system would be greater than eighty percent (80%), but not greater than one hundred percent (100%) after the distribution is made; or
  3. The lesser of two percent (2%) of the gross annual retirement benefit of the member or One Thousand Four Hundred Dollars (\$1,400.00) if the funded ratio of the public retirement system would be greater than one hundred percent (100%) after the distribution is made.
- D. The Oklahoma Firefighters Pension and Retirement System shall make a distribution to persons who retired from the Oklahoma Firefighters Pension and Retirement System as a volunteer firefighter, if the member has been retired for a period of five (5) or more years as of October 1, 2018, in the amount of the greater of two percent (2%) of the gross annual retirement benefit of the volunteer firefighter or One Hundred Dollars (\$100.00). The provisions of this subsection shall only be applicable to persons who retired from the Oklahoma Firefighters Pension and Retirement System as volunteer firefighters and not as paid firefighters.
- E. Increases in retirement benefits may only be provided pursuant to a specific authorization by law.
- F. Effective October 1, 2018, increases in retirement benefits shall not be authorized to occur more frequently than once each two (2) years pursuant to the specific authorization required by subsection E of this section. Increases in retirement benefits provided to members of a public retirement system who have been a member of that system for at least twenty (20) years shall not be less than Three Hundred Fifty Dollars (\$350.00), except as set forth in subsection D of this section.

*Laws 2018, HB 1340, c. 245, § 3, eff. October 1, 2018.*

# **Section 15: Supplemental Statutes - Title 68 (Revenue and Taxation)**

## **Section 15.1 - Chapter 1 – Tax Codes**

### **Section 15.1(a) - Article 23 – Income Tax - Adjustments**

#### **§68-2358 - Taxable Income and Adjusted Gross Income - Adjustments to Arrive at Oklahoma Taxable Income**

##### **\*\*\*NOTE – PARTIAL PRESENTATION OF SECTION\*\*\***

##### **Multiple Amendments Enacted During the 2024 Legislative Session**

##### **Version 1 (Amended by Laws 2024, HB 3388, c. 277, § 2, emerg. eff. May 6, 2024)**

For all tax years beginning after December 31, 1981, taxable income and adjusted gross income shall be adjusted to arrive at Oklahoma taxable income and Oklahoma adjusted gross income as required by this section.

- E. The Oklahoma adjusted gross income of any individual taxpayer shall be further adjusted as follows to arrive at Oklahoma taxable income:
  - 8. Retirement benefits not to exceed Five Thousand Five Hundred Dollars (\$5,500.00) for the 2004 tax year, Seven Thousand Five Hundred Dollars (\$7,500.00) for the 2005 tax year and Ten Thousand Dollars (\$10,000.00) for the 2006 tax year and all subsequent tax years, which are received by an individual from the civil service of the United States, the Oklahoma Public Employees Retirement System, the Teachers' Retirement System of Oklahoma, the Oklahoma Law Enforcement Retirement System, the Oklahoma Firefighters Pension and Retirement System, the Oklahoma Police Pension and Retirement System, the employee retirement systems created by counties pursuant to Section 951 et seq. of Title 19 of the Oklahoma Statutes, the Uniform Retirement System for Justices and Judges, the Oklahoma Wildlife Conservation Department Retirement Fund, the Oklahoma Employment Security Commission Retirement Plan, or the employee retirement systems created by municipalities pursuant to Section 48-101 et seq. of Title 11 of the Oklahoma Statutes shall be exempt from taxable income.

**Version 2 (Amended by Laws 2024, SB 2038, c. 452, § 155, emerg. eff. June 14, 2024)**

For all tax years beginning after December 31, 1981, taxable income and adjusted gross income shall be adjusted to arrive at Oklahoma taxable income and Oklahoma adjusted gross income as required by this section.

- E. The Oklahoma adjusted gross income of any individual taxpayer shall be further adjusted as follows to arrive at Oklahoma taxable income:
  - 8. Retirement benefits not to exceed Five Thousand Five Hundred Dollars (\$5,500.00) for the 2004 tax year, Seven Thousand Five Hundred Dollars (\$7,500.00) for the 2005 tax year and Ten Thousand Dollars (\$10,000.00) for the 2006 tax year and all subsequent tax years, which are received by an individual from the civil service of the United States, the Oklahoma Public Employees Retirement System, the Teachers' Retirement System of Oklahoma, the Oklahoma Law Enforcement Retirement System, the Oklahoma Firefighters Pension and Retirement System, the Oklahoma Police Pension and Retirement System, the employee retirement systems created by counties pursuant to Section 951 et seq. of Title 19 of the Oklahoma Statutes, the Uniform Retirement System for Justices and Judges, the Oklahoma Wildlife Conservation Department Retirement Fund, the Oklahoma Employment Security Commission Retirement Plan, or the employee retirement systems created by municipalities pursuant to Section 48-101 et seq. of Title 11 of the Oklahoma Statutes shall be exempt from taxable income.

**Version 3 (Amended by Laws 2024, SB 1452, c. 166, § 1, eff. November 1, 2024)**

For all tax years beginning after December 31, 1981, taxable income and adjusted gross income shall be adjusted to arrive at Oklahoma taxable income and Oklahoma adjusted gross income as required by this section.

- E. The Oklahoma adjusted gross income of any individual taxpayer shall be further adjusted as follows to arrive at Oklahoma taxable income:
  - 8. Retirement benefits not to exceed Five Thousand Five Hundred Dollars (\$5,500.00) for the 2004 tax year, Seven Thousand Five Hundred Dollars (\$7,500.00) for the 2005 tax year and Ten Thousand Dollars (\$10,000.00) for the 2006 tax year and all subsequent tax years, which are received by an individual from the civil service of the United States, the Oklahoma Public Employees Retirement System, the Teachers' Retirement System of Oklahoma, the Oklahoma Law Enforcement Retirement System, the Oklahoma Firefighters Pension and Retirement System, the Oklahoma Police Pension and Retirement System, the employee retirement systems created by counties pursuant to Section 951 et seq. of Title 19 of the Oklahoma Statutes, the Uniform Retirement System for Justices and Judges, the Oklahoma Wildlife Conservation Department Retirement Fund, the Oklahoma Employment Security Commission Retirement Plan, or the employee retirement systems created by



municipalities pursuant to Section 48-101 et seq. of Title 11 of the Oklahoma Statutes shall be exempt from taxable income.

Laws 1971, HB 1191, c. 137, § 8, emerg. eff. May 11, 1971; Amended by Laws 1971, HB 1498, c. 182, § 1, emerg. eff. May 28, 1971; Amended by Laws 1971, HJR 1026, pp. 1042, 1043, §§ 2A9 to 17, 25, emerg. eff. June 22, 1971; Amended by Laws 1972, SB 505, c. 252, § 2, emerg. eff. April 7, 1972; Amended by Laws 1975, HB 1383, c. 188, § 1, emerg. eff. May 23, 1975; Amended by Laws 1975, HB 1208, c. 18, § 1, emerg. eff. March 4, 1975 (repealed by Laws 1977, HB 1307, c. 32, § 2, emerg. eff. May 6, 1977); Amended by Laws 1977, HB 1307, c. 32, § 1, emerg. eff. May 6, 1977; Amended by Laws 1978, SB 434, c. 198, § 1, emerg. eff. July 1, 1978; Amended by Laws 1979, HB 1484, c. 195, § 4, emerg. eff. May 24, 1979; Amended by Laws 1980, HB 1920, c. 163, § 1; Amended by Laws 1980, HB 1926, c. 299, § 3; Amended by Laws 1980, SB 363, c. 351, § 1, eff. January 1, 1981; Amended by Laws 1982, HB 1583, c. 293, § 2, emerg. eff. May 24, 1982; Amended by Laws 1983, HB 1419, c. 275, § 10, emerg. eff. June 24, 1983; Amended by Laws 1985, SB 77, c. 307, § 1, emerg. eff. July 24, 1985; Amended by Laws 1987, HB 1061, c. 113, § 24, eff. January 1, 1987; Amended by Laws 1987, HB 1444, c. 222, § 112, eff. July 1, 1987; Amended by Laws 1988, SB 626, c. 204, § 13, emerg. eff. July 1, 1988; Amended by Laws 1989, HB 1327, c. 249, § 39, eff. January 1, 1989; Amended by Laws 1991, 1st Extr. Sess., SB 1, c. 2, § 12, emerg. eff. January 18, 1991; Amended by Laws 1991, SB 476, c. 66, § 1, emerg. eff. April 11, 1991; Amended by Laws 1991, SB 346, c. 342, § 20, eff. January 1, 1992; Amended by Laws 1991, HB 1103, c. 232, § 1, emerg. eff. May 24, 1991 (repealed by Laws 1992, HB 2500, c. 373, § 22, emerg. eff. July 1, 1992); Amended by Laws 1992, HB 2500, c. 373, § 15, emerg. eff. July 1, 1992; Amended by Laws 1993, SB 459, c. 275, § 25, emerg. eff. July 1, 1993; Amended by Laws 1993, SB 336, c. 273, § 15, emerg. eff. May 27, 1993; Amended by Laws 1993, HB 1760, c. 308, § 1, emerg. eff. June 7, 1993; Amended by Laws 1995, HB 1239, c. 337, § 7, emerg. eff. June 9, 1995; Amended by Laws 1995, HB 1339, c. 249, § 4, eff. November 1, 1995 (repealed by Laws 1996, HB 2428, c. 3, § 25, emerg. eff. March 6, 1996); Amended by Laws 1996, HB 2428, c. 3, § 15, emerg. eff. March 6, 1996; Amended by Laws 1996, HB 1088, c. 216, § 1, eff. November 1, 1996; Amended by Laws 1997, HB 1436, c. 2, § 17, emerg. eff. February 26, 1997; Amended by Laws 1997, SB 344, c. 190, § 4, emerg. eff. July 1, 1997; Amended by Laws 1998, HB 2934, c. 366, § 13, emerg. eff. July 1, 1998 (repealed by Laws 1999, HB 1845, c. 1, § 45, emerg. eff. February 24, 1999); Amended by Laws 1998, HB 2426, c. 385, § 9, eff. November 1, 1998; Amended by Laws 1999, HB 1845, c. 1, § 23, emerg. eff. February 24, 1999; Amended by Laws 1999, HB 1423, c. 338, § 1, eff. January 1, 2000; Amended by Laws 2000, SB 1211, c. 73, § 2, emerg. eff. April 14, 2000; Amended by Laws 2000, SB 1300, c. 214, § 3, emerg. eff. July 1, 2000 (repealed by Laws 2001, HB 1965, c. 5, § 44, emerg. eff. March 21, 2001); Amended by Laws 2000, SB 881, c. 212, § 1, eff. November 1, 2000 (repealed by Laws 2001, HB 1965 c. 5 § 44, emerg. eff. March 21, 2001); Amended by Laws 2000, SB 1129, c. 271, § 1, eff. November 1, 2000; Amended by Laws 2000, HB 2403, c. 225, § 1, eff. January 1, 2001 (repealed by Laws 2001, HB 1965, c. 5, § 44, emerg. eff. March 21, 2001); Amended by Laws 2001, HB 1965, c. 5, § 43, emerg. eff. March 21, 2001; Amended by Laws 2001, HB 1231, c. 167, § 12, emerg. eff. May 2, 2001; Amended by Laws 2001, HB 1896, c. 294, § 1, eff. January 1, 2002 (repealed by Laws 2001, 1st Extr. Sess., HB 1002, c. 1, § 3, emerg. eff. October 8, 2001); Amended by Laws 2001, HB 1186, c. 316, § 1, emerg. eff. June 1, 2001 (repealed by Laws 2001, 1st Extr. Sess., HB 1002, c. 1, § 3, emerg. eff. October 8, 2001); Amended by Laws 2001, HB 1203, c. 358, § 16, emerg. eff. June 4, 2001;

Amended by Laws 2001, 1st Extr. Sess., HB 1002, c. 1, § 1, emerg. eff. October 8, 2001; Amended by Laws 2002, HB 2908, c. 144, § 1, emerg. eff. April 29, 2002 (repealed by Laws 2003, HB 1816, c. 3, § 71, emerg. eff. March 19, 2003); Amended by Laws 2002, HB 2613, c. 372, § 1, eff. January 1, 2003; Amended by Laws 2003, HB 1816, c. 3, § 70, emerg. eff. March 19, 2003; Amended by Laws 2004, HB 2660, c. 322, § 14, eff. December 1, 2004, State Question No. 713, Legis. Ref. 336, approved at the general election held November 2, 2004; Amended by Laws 2005, SB 448, c. 354, § 1, emerg. eff. June 6, 2005 (repealed by Laws 2006, HB 3139, c. 16, § 67, emerg. eff. March 29, 2006); Amended by Laws 2005, SB 435, c. 413, § 9, emerg. eff. July 1, 2005 (repealed by Laws 2006, HB 3139, c. 16, § 68, emerg. eff. March 29, 2006); Amended by Laws 2005, HB 1476, c. 237, § 1, eff. January 1, 2006 (repealed by Laws 2006, HB 3139, c. 16, § 66, emerg. eff. March 29, 2006); Amended by Laws 2005, HB 1547, c. 381, § 12, eff. January 1, 2006; Amended by Laws 2005, 1st Extr. Sess., SB 1, c. 1, § 6, eff. July 1, 2006 (repealed by Laws 2006, HB 3139, c. 16, § 69, emerg. eff. March 29, 2006); Amended by Laws 2006, HB 3139, c. 16, § 65, emerg. eff. March 29, 2006; Amended by Laws 2006, SB 1084, c. 272, § 17, eff. August 25, 2006 (repealed by Laws 2007, HB 2195, c. 1, § 59, emerg. eff. July 1, 2007); Amended by Laws 2006, SB 1086, c. 178, § 1, eff. November 1, 2006 (repealed by Laws 2007, HB 2195, c. 1, § 58, emerg. eff. July 1, 2007); Amended by Laws 2006, 2nd Extr. Sess., HB 1172, c. 42, § 5, eff. January 1, 2007 (repealed by Laws 2007, HB 2195, c. 1, § 60, emerg. eff. July 1, 2007); Amended by Laws 2006, 2nd Extr. Sess., HB 1174, c. 44, § 21, eff. January 1, 2007; Amended by Laws 2007, HB 2195, c. 1, § 57, emerg. eff. July 1, 2007; Amended by Laws 2007, SB 854, c. 118, § 1, emerg. eff. July 1, 2007; Amended by Laws 2007, SB 685, c. 346, § 3, eff. January 1, 2008; Amended by Laws 2007, SB 806, c. 353, § 10, eff. January 1, 2008 (repealed by Laws 2008, SB 1830, c. 3, § 38, emerg. eff. February 28, 2008); Amended by Laws 2008, SB 1830, c. 3, § 37, emerg. eff. February 28, 2008; Amended by Laws 2008, HB 2693, c. 43, § 4, emerg. eff. July 1, 2008; Amended by Laws 2008, SB 2034, c. 395, § 3; Amended by Laws 2009, SB 916, c. 174, § 1, eff. January 1, 2010; Amended by Laws 2009, SB 318, c. 426, § 10, emerg. eff. June 1, 2009 (repealed by Laws 2010, SB 2113, c. 2, § 67, emerg. eff. July 1, 2010); Amended by Laws 2009, SB 881, c. 436, § 1, eff. July 1, 2010; Amended by Laws 2010, SB 2113, c. 2, § 66, emerg. eff. July 1, 2010; Amended by Laws 2010, SB 1396, c. 421, § 1; Amended by Laws 2010, HB 2551, c. 94, § 4, eff. January 1, 2011; Laws 2010, HB 2551, c. 94, § 4 repealed by Laws 2011, SB 553, c. 1, § 31, emerg. eff. March 18, 2011; Amended by Laws 2013, HB 2308, c. 363, § 2, eff. January 1, 2013; Amended by Laws 2014, SB 1723, c. 138, § 1, eff. November 1, 2014; Amended by Laws 2016, SB 1606, c. 334, § 1, eff. November 1, 2016; Amended by Laws 2017, HB 2348, c. 235, § 1, eff. January 1, 2017; Amended by Laws 2018, 2nd Extr. Sess., HB 1011, c. 8, § 1; Amended by Laws 2019, HB 2665, c. 201, § 5, emerg. eff. April 29, 2019; Amended by Laws 2021, HB 2178, c. 430, § 1, eff. November 1, 2021; Amended by Laws 2022, SB 401, c. 377, § 1; Amended by Laws 2022, HB 3088, c. 341, § 2, eff. November 1, 2022. Amendment by Laws 2022, SB 401, c. 377, § 1, amended by Laws 2024, HB 3388, c. 277, § 2, emerg. eff. May 6, 2024; Amendment by Laws 2022, HB 3088, c. 341, § 2, amended by Laws 2024, SB 2038, c. 452, § 155, emerg. eff. June 14, 2024; Amendment by Laws 2022, SB 401, c. 377, § 1, repealed by Laws 2024, SB 2038, c. 452, § 156, emerg. eff. June 14, 2024; Amendment by Laws 2022, SB 401, c. 377, § 1, amended by Laws 2024, SB 1452, c. 166, § 1, eff. November 1, 2024.

## **§68-2358.7 - Volunteer Firefighter Tax Credit**

- A. For taxable years beginning after December 31, 2004, there shall be allowed as a credit against the tax imposed pursuant to Section 2355 of this title an amount equal to:
1. Two Hundred Dollars (\$200.00) for tax years 2005 through 2023 and Three Hundred Dollars (\$300.00) for tax years 2024 and subsequent tax years for which a volunteer firefighter provides proof of certification as required by subsection B of this section; and
  2. Four Hundred Dollars (\$400.00) for tax years 2005 through 2023 and Six Hundred Dollars (\$600.00) for tax years 2024 and subsequent tax years following the taxable years for which a taxpayer is eligible for the credit provided by paragraph 1 of this subsection for a volunteer firefighter providing proof of certification as required by subsection D of this section.
- B. In order to claim the tax credit authorized by paragraph 1 of subsection A of this section, a volunteer firefighter shall be required to provide adequate documentation to the Oklahoma Tax Commission of at least twelve (12) credited hours toward the State Support or State Basic Firefighter or Firefighter I from an internationally recognized accrediting assembly or board, their equivalent, or other related fire or emergency medical services training approved by the State Fire Marshal Commission and offered by Oklahoma State University Fire Service Training or Oklahoma Department of Career and Technology Education prior to or during the first taxable year for which a tax credit is claimed pursuant to paragraph 1 of subsection A of this section. For the purpose of this subsection, the local fire chief shall be the authority having jurisdiction and shall choose and approve all volunteer firefighter training in the applicable department.
- C. For each year subsequent to the first year for which a volunteer firefighter may claim the tax credit authorized by paragraph 1 of subsection A of this section, in order to claim any further tax credits pursuant to paragraph 1 of subsection A of this section, the volunteer firefighter shall be required to provide documentation that the firefighter has completed an additional six (6) hours of State Support or State Basic Firefighter or Firefighter I from an internationally recognized accrediting assembly or board, their equivalent, or other related fire or emergency medical services training approved by the State Fire Marshal Commission until such program or its equivalent is completed. For purposes of this subsection, equivalency shall be determined by the State Fire Marshal Commission and Oklahoma State University Fire Service Training. For purposes of this subsection, Firefighter I or Firefighter II certifications or their equivalents may be provided in lieu of the State Support or State Basic Firefighter completion.
- D. After having completed the State Support or State Basic Firefighter program, in order to be eligible for the tax credit authorized by paragraph 2 of subsection A of this section, the volunteer firefighter shall:

1. Complete at least six (6) hours of continuing education each year until the volunteer firefighter completes Intermediate or Advanced Firefighter or Firefighter I from an internationally recognized accrediting assembly or board, their equivalent, or other related fire or emergency medical services training approved by the State Fire Marshal Commission or its equivalent. For purposes of this paragraph, equivalency shall be determined by the State Fire Marshal Commission and Oklahoma State University Fire Service Training;
  2. After completion of Intermediate or Advanced Firefighter or Firefighter I from an internationally recognized accrediting assembly or board, their equivalent, or other related fire or emergency medical services training approved by the State Fire Marshal Commission, the volunteer firefighter shall complete six (6) hours of training per year to claim the tax credit. For the purpose of this subsection, the local fire chief shall be the authority having jurisdiction and shall choose and approve all volunteer firefighter training in the applicable department;
  3. Provide documentation from the fire chief of the applicable department that the firefighter has been provided and participated in all annual training as required by federal and state authorities; and
  4. Provide documentation from the fire chief of the applicable department that the volunteer firefighter has met the requirements under the fire department's constitution and bylaws and is a member in good standing of the department together with a record of the total number of years of service in good standing with such department.
- E. The Office of the State Fire Marshal and the State Fire Marshal Commission shall prescribe a reporting form for use by volunteer fire departments and by volunteer firefighters in order to provide the certifications required by this section.
- F. The Oklahoma Tax Commission may require copies of such reporting form provided by the State Fire Marshal Commission regarding training history to verify eligibility for the tax credits provided by this section.

*Laws 2004, HB 2372, c. 515, § 3, emerg. eff. July 1, 2004; Amended by Laws 2012, HB 1835, c. 161, § 2, eff. November 1, 2012; Amended by Laws 2017, HB 1833, c. 232, § 4, emerg. eff. July 1, 2017; Amended by Laws 2023, SB 747, c. 364, § 1, eff. November 1, 2023.*

## Section 16: Supplemental Statutes - Title 70 (Schools)

### Section 16.1 - Chapter 50 – Higher Education Code

#### **§70-3218.7 - General Enrollment Fee or Nonresident Tuition not Charged to Children of Certain Oklahoma Professionals**

- A. Within The Oklahoma State System of Higher Education, no resident tuition or nonresident tuition shall be charged to the:
  - 1. Children of Oklahoma peace officers as defined by Section 648 of Title 21 of the Oklahoma Statutes who have given their lives in the line of duty;
  - 2. Children of Oklahoma firefighters who have given their lives in the line of duty;
  - 3. Children of members of the Oklahoma Law Enforcement Retirement System who have given their lives in the line of duty or whose disability is by means of personal and traumatic injury of a catastrophic nature, as defined by Section 2-300 of Title 47 of the Oklahoma Statutes, and occurred in the line of duty; and
  - 4. Children of Oklahoma emergency medical technicians who have given their lives in the line of duty.
- B. Such waiver of resident tuition and nonresident tuition shall be limited to a period of five (5) years.
- C. Such waiver of resident tuition or nonresident tuition to the children of deceased peace officers and to the children of deceased firefighters as provided for in this section shall be a service benefit of each Oklahoma peace officer and Oklahoma firefighter.
- D. For purposes of this section:
  - 1. "Firefighter" means a volunteer firefighter or a permanent salaried professional member of any fire department within the State of Oklahoma; and
  - 2. "Emergency medical technician" means a person volunteering or employed as an emergency medical technician and who is licensed as an emergency medical technician pursuant to Section 1-2505 of Title 63 of the Oklahoma Statutes.

*Laws 1988, HB 1952, c. 251, § 7, emerg. eff. July 1, 1988; Amended by Laws 1989, SB 234, c. 358, § 1, emerg. eff. July 1, 1989; Amended by Laws 1990, HB 1688, c. 59, § 1, emerg. eff. April 16, 1990; Amended by Laws 1999, HB 1296, c. 330, § 3, emerg. eff. July 1, 1999; Amended by Laws 2002, HB 2311, c. 399, § 8, emerg. eff. July 1, 2002; Amended by Laws 2005, HB 1506, c. 454, § 2, emerg. eff. July 1, 2005.*

## **Section 17: Supplement Statutes - Title 72 (Soldiers and Sailors)**

### **§72-67.13a - War Veterans Defined - Retirement Benefits**

Except for the purposes of determining military service credit for state retirement, the words "war veterans" used in Section 67.13 of this title shall be construed to mean such honorably discharged persons as served:

1. In the Armed Forces of the United States at any time during the period from April 6, 1917, to November 11, 1918, both dates inclusive;
2. In the Armed Forces of the United States as members of the 45th Division at any time during the period from September 16, 1940, to December 7, 1941, both dates inclusive;
3. In the Armed Forces of the United States at any time during the period from December 7, 1941, to December 31, 1946, both dates inclusive;
4. In the Armed Forces of the United States at any time during the period from June 27, 1950, to January 31, 1955, both dates inclusive;
5. For a period of ninety (90) days or more, unless discharged from active duty for a service-connected disability, in the Armed Forces of the United States during the period of time in which the United States participated in a war, campaign or battle, but excluding any person who shall have served on active duty for training only, unless discharged from active duty for service-connected disability;
6. In the Armed Forces of the United States at any time during the period which began on:
  - a. February 28, 1961, and ended on May 7, 1975, in the case of a veteran who served in the Republic of Vietnam during that period, and
  - b. August 5, 1964, and ended on May 7, 1975, in all other cases, except that such period shall be deemed to have ended on December 31, 1976, when determining eligibility for education and training benefits; or
7. In the Armed Forces of the United States on or after August 1, 1990, during the period of time in which the United States participates in a war, military or naval campaign, or expedition, excluding any person who shall have served on active duty for training only, unless discharged from active duty for service-connected disability.

The term "war veterans" shall include only those persons who shall have served during the times or in the areas prescribed in this section, and those persons who were awarded service medals, as authorized by the United States Department of Defense as reflected in the veteran's Defense

Department Form 214, related to the Vietnam Conflict who served prior to August 5, 1964. Any honorably discharged war veteran of any of the Armed Forces of the United States shall be entitled to such tax exemptions to include but not be limited to tax-exempt veterans' benefits as provided in paragraph 12 of Section 2887 of Title 68 of the Oklahoma Statutes, special permits and veterans' preferences for state employment; provided, that any person who shall have served on active duty for training purposes only shall not be entitled to any such tax exemptions, special permits or veterans' preferences.

The provisions of this act shall include military retirees, whose retirement was based only on active service, that have been rated as having twenty percent (20%) or greater service-connected disability by the Veterans Administration or the Armed Forces of the United States. For the purpose of defining military service or status as a war veteran for the granting of military service credit in the retirement systems of the State of Oklahoma, the specific statutory provisions and definitions of each respective system shall govern exclusively.

*Laws 1951, SB 201, p. 324, § 2, emerg. eff. February 25, 1949; Amended by Laws 1968, SB 681, c. 102, § 1, emerg. eff. April 1, 1968; Amended by Laws 1969, HB 1032, c. 150, § 1, emerg. eff. April 14, 1969; Amended by Laws 1971, HB 1255, c. 88, § 1, emerg. eff. April 16, 1971; Amended by Laws 1975, HB 1340, c. 304, § 1, emerg. eff. June 7, 1975; Amended by Laws 1978, SB 230, c. 1, § 1, emerg. eff. January 13, 1978; Amended by Laws 1981, HB 1175, c. 288, § 1, emerg. eff. June 29, 1981; Amended by Laws 1987, HB 1135, c. 206, § 85, emerg. eff. July 1, 1987; Amended by Laws 1987, HB 1473, c. 236, § 43, emerg. eff. July 20, 1987; Amended by Laws 1990, SB 551, c. 242, § 1, emerg. eff. May 21, 1990; Amended by Laws 1991, SB 503, c. 138, § 1, emerg. eff. July 1, 1991; Amended by Laws 1991, SB 482, c. 205, § 2, emerg. eff. May 17, 1991; Amended by Laws 1997, HB 1676, c. 187, § 1, emerg. eff. July 1, 1997; Amended by Laws 1998, SB 788, c. 192, § 4, emerg. eff. July 1, 1998; Amended by Laws 2000, SB 1871, c. 338, § 1, emerg. eff. June 6, 2000; Amended by Laws 2004, SB 1434, c. 302, § 4, emerg. eff. May 13, 2004.*

## **Section 18: Supplemental Statutes - Title 74 (State Government)**

### **Section 18.1 - Chapter 4 – Office of Management and Enterprise Services**

#### **Section 18.1(a) - Oklahoma Central Purchasing Act**

##### **§74-85.7 - Competitive Bid Procedures**

A.

1. Except as otherwise provided by the Oklahoma Central Purchasing Act, or associated rules:
  - a. every state agency shall initiate all acquisitions by the submission of a requisition to the Purchasing Division, and
  - b. no state agency shall make an acquisition for an amount exceeding Fifty Thousand Dollars (\$50,000.00) or the limit determined by the State Purchasing Director pursuant to rules authorized by Section 85.5 of this title, not to exceed Two Hundred Fifty Thousand Dollars (\$250,000.00), without submission of a requisition to the Purchasing Division for issuance of a solicitation for the acquisition on behalf of the agency. Any exemption from competitive bid requirements of the Oklahoma Central Purchasing Act further exempts the acquisition from requisition requirements of the act.
2. The State Purchasing Director may request additional information necessary to adequately review a requisition to ensure compliance with the Oklahoma Central Purchasing Act and associated rules. If the State Purchasing Director determines that an acquisition is not necessary, excessive or not justified, the State Purchasing Director shall deny the requisition.
3. The provisions of the Oklahoma Central Purchasing Act shall not preclude a state agency from:
  - a. accepting gifts or donations in any manner authorized by law, or
  - b. making an acquisition for itself without submitting a requisition under this section when authorized in writing by the State Purchasing Director.



4. Any acquisition a state agency makes shall be made pursuant to the Oklahoma Central Purchasing Act and associated rules. No agency shall use split purchasing for the purpose of evading the requirement of competitive bidding or other requirement of the Oklahoma Central Purchasing Act or associated rules. Violation of this provision shall be cause for discipline of a state employee up to and including termination.
5. The State Purchasing Director may waive or increase the limit authorized for a state agency acquisition made pursuant to its own competitive procedures. To perfect an otherwise valid acquisition inadvertently exceeding the limit due to administrative error by a state agency or unforeseeable circumstances, the state agency shall request a limited waiver or increase upon the discovery of the error or circumstance to the State Purchasing Director. The State Purchasing Director shall report requests for waivers or increases, stating the amount and whether the request was granted or denied, upon request by the Governor, President Pro Tempore of the Senate or Speaker of the House of Representatives.
6. Competitive bidding requirements of this section shall not be required for the following:
  - a. contracts for master custodian banks or trust companies, investment managers, investment consultants, and actuaries for the state retirement systems, and Oklahoma Employees Insurance and Benefits Board, pension fund management consultants of the Oklahoma State Pension Commission and the Commissioners of the Land Office, examiners, experts, or consultants for the Insurance Department whose job duties are tied to Market Conduct Exams, Financial Exams, and Insurance Business Transfers, financial institutions to act as depositories and managers of the Oklahoma College Savings Plan accounts and other professional services as defined in Section 803 of Title 18 of the Oklahoma Statutes. When requested by the Oklahoma Employees Insurance and Benefits Board or the governing board of a state retirement system authorized to hire investment managers, the Purchasing Division shall assist in the process of selecting investment managers,
  - b. a state agency making such an acquisition shall notify the State Purchasing Director within fifteen (15) days following completion of the acquisition. A list of the exempt contracts shall be provided, upon request, to a member of the Appropriations and Budget Committee of the House of Representatives or Appropriations Committee of the Senate,
  - c. purchases of postage by state agencies made pursuant to Sections 90.1 through 90.4 of this title,
  - d. a sole source acquisition made in compliance with Section 85.44D.1 of this title,

- e. an acquisition for design, development, communication or implementation of the state employees flexible benefits plan; provided, procedures used for the acquisition are consistent with competitive bid requirements of the Oklahoma Central Purchasing Act and associated rules,
- f. any acquisition of a service which the Office of Management and Enterprise Services has approved as qualifying for a fixed and uniform rate, subject to the following:
  - (1) the Purchasing Division shall establish criteria and guidelines for those services which may qualify for a fixed and uniform rate,
  - (2) fixed and uniform rate contracts authorized by this subsection shall be limited to contracts for those services furnished to persons directly benefiting from such services and shall not be used by a state agency to employ consultants or to make other acquisitions,
  - (3) any state agency desiring to have a service qualified for a fixed and uniform rate shall make a request for service qualification to the State Purchasing Director and submit documentation to support the request. The State Purchasing Director shall approve or deny the request. If approved, the state agency shall establish a fixed and uniform rate for the service. No contracts shall be entered into by the state agency until the rate has been approved by the state agency in a public hearing. The proposed rate shall be clearly and separately identified in the agenda of the state agency for the hearing and shall be openly and separately discussed during such hearing. The state agency shall notify the State Purchasing Director of its pending consideration of the proposed rate at least thirty (30) days before the state agency is to meet on the proposed rate and deliver a copy of the agenda items concerning the proposed rate with supporting documentation. The State Purchasing Director shall communicate any observation, reservation, criticism or recommendation to the agency, either in person at the time of the hearing or in writing delivered to the state agency before or at the time of the hearing. The State Purchasing Director shall specifically note in the written communications whether the Director has determined the rate to be excessive. Any written communication presented in the absence of the State Purchasing Director shall be presented orally during the public hearing. Whether made in person or in writing, any comment made by the State Purchasing Director shall be made a part of the minutes of the hearing in full,
  - (4) within two (2) weeks after the convening of the Legislature, the administrative officer of the state agency shall furnish to the Speaker of the House of Representatives, the President Pro Tempore of the Senate and to any member of the House or Senate, if requested by the member, a complete list of all of the types of services paid for by uniform fixed rates, the amount of the rate

last approved by the agency for the service and the number of contracts then in existence for each type of service. Any rate which has been determined to be excessive by the State Purchasing Director shall be specifically identified in the list by the state agency, and

- (5) at any time, the State Purchasing Director may review, suspend or terminate a contract entered into pursuant to the provisions of this paragraph if the Director determines the contract is not necessary, is excessive or is not justified,
- g. an acquisition for a client of the State Department of Rehabilitation Services; provided, the agency develops and maintains standards for such an acquisition. The agency may elect to utilize the Purchasing Division for an acquisition. The standards shall foster economy, provide a short response time, include appropriate safeguards, require written records, ensure appropriate competition for economical and efficient purchasing and shall be approved by the State Purchasing Director,
- h. structured settlement agreements entered into by the Attorney General's office in order to settle any lawsuit involving the state, the Legislature, any state agency or any employee or official of the state if:
  - (1) prior to entering into any contract for the services of an entity to administer a structured settlement agreement, the Attorney General receives proposals from at least three entities engaged in providing such services, and
  - (2) the selection of a particular entity is made on the basis of the response to the request which is the most economical and provides the most competent service which furthers the best interests of the state,
- i. an acquisition by a state agency pursuant to a contract the State Purchasing Director enters into on behalf of a state agency or awards and designates for use by state agencies,
- j. an acquisition by the Committee for Sustaining Oklahoma's Energy Resources pursuant to a contract with a local supplier for the purpose of holding a special event or an exhibition throughout the state, and
- k. contracts for the study, analysis, and planning, as reasonably necessary, to aid in determining the feasibility of leasing, selling, or privately managing or developing the property or facilities under control of the Oklahoma Tourism and Recreation Commission. The Commission shall be exempt from the competitive bidding requirements of the Oklahoma Central Purchasing Act for the purpose of soliciting, negotiating, and effectuating such a contract or contracts; provided, that the State Purchasing Director shall review and audit all uses of the exemptions provided in this subparagraph biannually.

7. Notwithstanding any other provision of law, an acquisition may be exempted from requirements of this section by the State Purchasing Director when in the State Purchasing Director's discretion unusual, time-sensitive or unique circumstances exist which make such exemption in the best and immediate interest of the state. As used in this subsection, "State Purchasing Director" shall not mean a designee. Any such acquisitions shall be described in detail and publicly posted as a data feed. The description shall include the name of the supplier, cost of the acquisition, reason for exemption and, as applicable, detailed comparison of the acquisition with comparable items, any identified cost savings resulting from the acquisition and a description of benefits to the state. The State Purchasing Director shall take no action under the provisions of this subsection prior to such public posting.
- B. Competitively bid acquisitions shall be awarded to the lowest and best, or best value, bidder or bidders.
- C. Bids for an amount requiring submission of requisitions to the Purchasing Division shall be evaluated by the Purchasing Division and the state agency receiving the acquisition. At a minimum, cost and technical expertise shall be considered in determining the lowest and best, or best value, bid. Further, the state agency shall present its evaluation and recommendation to the State Purchasing Director. A documented evaluation report containing the evaluations of the Purchasing Division or the state agency shall be completed prior to the contract award and such report shall be a matter of public record.
- D. Except as otherwise specifically provided by law, the acquisition of food items or food products by a state agency from a public trust created pursuant to Sections 176 through 180.56 of Title 60 of the Oklahoma Statutes shall comply with competitive bidding requirements of this section.
- E. Cooperative contracts shall not be utilized unless the purchasing cooperative and its affiliated suppliers have complied with competitive bid requirements of the Oklahoma Central Purchasing Act and associated rules.
- F. Notwithstanding any provision of the Oklahoma Central Purchasing Act, in all cases where federal granted funds are involved, the federal laws, rules and regulations thereto shall govern to the extent necessary to inure to the benefit of such funds to this state.
- G. A court order requiring an acquisition by a state agency, whether or not such state agency is subject to the Oklahoma Central Purchasing Act, shall not invalidate competitive bidding procedures required by this section if such court order does not specify a specific supplier. Any such acquisition shall comply with competitive bid procedures.

*Laws 1959, SB 211, p. 352, § 7, emerg. eff. July 1, 1959; Amended by Laws 1963, HB 945, c. 345, § 1, emerg. eff. June 24, 1963; Amended by Laws 1967, SB 58, c. 109, § 1, emerg. eff. April 25, 1967; Amended by Laws 1980, HB 1730, c. 261, § 1, eff. October 1, 1980; Amended by Laws 1983, SB 320, c. 334, § 8, emerg. eff. June 29, 1983; Amended by Laws 1985, SB 40, c. 281, § 4,*

*emerg. eff. July 22, 1985; Amended by Laws 1986, HB 1950, c. 173, § 4, emerg. eff. May 12, 1986; Amended by Laws 1988, HB 1631, c. 326, § 39, emerg. eff. July 13, 1988; Amended by Laws 1989, HB 1505, c. 291, § 3, emerg. eff. July 1, 1989; Amended by Laws 1989, SB 58, c. 370, § 14, emerg. eff. July 1, 1989; Amended by Laws 1990, HB 2361, c. 337, § 19; Amended by Laws 1991, HB 1622, c. 332, § 10, emerg. eff. July 1, 1991; Amended by Laws 1992, HB 2500, c. 373, § 19, emerg. eff. July 1, 1992; Amended by Laws 1993, HB 1209, c. 129, § 1, emerg. eff. July 1, 1993; Amended by Laws 1994, HB 1988, c. 233, § 2, eff. September 1, 1994; Amended by Laws 1995, HB 1012, c. 1, § 31, emerg. eff. March 2, 1995; Amended by Laws 1995, HB 1500, c. 253, § 7, eff. November 1, 1995; Amended by Laws 1996, HB 2428, c. 3, § 19, emerg. eff. March 6, 1996; Amended by Laws 1996, SB 1315, c. 214, § 3, emerg. eff. May 21, 1996; Amended by Laws 1996, HB 2147, c. 316, § 4, emerg. eff. July 1, 1996; Amended by Laws 1997, HB 1436, c. 2, § 18, emerg. eff. February 26, 1997; Amended by Laws 1997, HB 2131, c. 207, § 3, emerg. eff. July 1, 1997; Amended by Laws 1997, SB 761, c. 404, § 5; Amended by Laws 1999, HB 1845, c. 1, § 31, emerg. eff. February 24, 1999; Repealed by Laws 1999, HB 1845, c. 1, § 45, emerg. eff. February 24, 1999; Amended by Laws 1999, SB 372, c. 142, § 3, emerg. eff. May 3, 1999; Amended by Laws 2000, HB 2711, c. 6, § 22, emerg. eff. March 20, 2000; Amended by Laws 2003, SB 646, c. 342, § 3, eff. July 1, 2003; Amended by Laws 2004, HB 1418, c. 309, § 2, emerg. eff. July 1, 2004; Amended by Laws 2008, HB 3325, c. 96, § 4, eff. November 1, 2008; Amended by Laws 2009, HB 1032, c. 322, § 7; Amended by Laws 2012, HB 3079, c. 304, § 738; Amended by Laws 2013, SB 461, c. 186, § 4, eff. November 1, 2013; Amended by Laws 2013, HB 1464, c. 244, § 2, eff. November 1, 2013; Amended by Laws 2020, SB 1422, c. 98, § 10, eff. November 1, 2020; Amended by Laws 2022, SB 1371, c. 188, § 1, eff. November 1, 2022; Amended by Laws 2023, HB 1774, c. 339, § 1, eff. January 1, 2024.*

## **Section 18.1(b) - Comprehensive Professional Risk Management Program**

### **§74-85.58B - Risk Management Administrator - Duties - Insurance Coverage**

- A. The Risk Management Administrator, pursuant to the provisions of this section and Section 85.34 of this title, may obtain or provide insurance coverage for any vehicle, vessel or aircraft used for or in firefighting or services provided by the districts, departments and services specified in subsection D of this section and may obtain or provide indemnity coverage for any board member, official, employee or volunteer of any entity specified in subsection D of this section for any errors and omissions or liability risks arising from the performance of their official duties pursuant to law.
- B. The Risk Management Administrator, pursuant to the provisions of this section and Section 85.34 of this title, may obtain or provide insurance coverage for any building used for or in firefighting or services specified in subsection D of this section. If a fire department, district or service specified in subsection D of this section is housed in a building with any department or unit of local governmental entities, the Risk Management Administrator may also obtain or provide building or structure insurance coverage for such department or unit in such building.

- C. The Risk Management Administrator is authorized to determine eligibility criteria for participation in the Risk Management Program by such districts, departments and services or for such member, officer, employee or volunteer. In addition, the Risk Management Administrator is authorized to establish equipment and safety standards for the vehicles, vessels, aircraft or buildings to be covered by the Risk Management Program.
- D. The Risk Management Administrator may obtain or provide the insurance coverage authorized by subsection A of this section for:
1. Fire protection districts organized and operated pursuant to the provisions of Sections 901.1 through 901.29 of Title 19 of the Oklahoma Statutes;
  2. Volunteer or full-time fire departments established pursuant to Section 592 of Title 18 of the Oklahoma Statutes;
  3. Municipal fire departments organized and operated pursuant to the provisions of Sections 29-101 through 29-108, and Sections 29-201 through 29-205 of Title 11 of the Oklahoma Statutes;
  4. Fire protection services established pursuant to the provisions of Section 351 of Title 19 of the Oklahoma Statutes; and
  5. Rural fire coordinators employed by substate planning districts acting pursuant to rural fire defense programs.
- E. The governing authorities of such fire departments, fire protection districts and fire protection services shall be required to make payments for such insurance coverage as provided by Section 85.37 of this title.
- F. Requests for the insurance or indemnity coverage provided pursuant to the provisions of this section shall be submitted in writing to the Risk Management Administrator by the fire departments, fire protection districts or fire protection services specified in subsection C of this section. Those fire departments, fire protection districts or fire protection services meeting eligibility criteria shall be approved for participation in the Risk Management Program by the Risk Management Administrator if the member, officer, employee or volunteer, and the vehicles, vessels, aircraft and buildings used by districts, services or departments meet the equipment and safety standards and eligibility requirements established by the Risk Management Administrator.
- G. Any insurance or indemnity coverage shall be obtained or provided solely from funds available in the shared risk pool authorized by Section 85.34B of this title. Any coverage limits shall be based on the liquidity of the shared risk pool resulting from the annual payments made pursuant to Section 85.37 of this title and any interest accrued thereon, after deduction of such sums as may be necessary to pay all overhead and administrative expenses associated with administering the pool.

- H. Any limited indemnity coverage provided for errors and omissions pursuant to the provisions of this subsection shall only cover errors or omissions made by a board member, official, employee or volunteer of any entity specified in subsection C of this section occurring after the effective date of this act.
- I. The State of Oklahoma is not liable, directly or indirectly, for the errors and omissions of any board member, official, employee or volunteer of any entity specified in subsection C of this section in the performance of his official duties pursuant to law. The State of Oklahoma is not liable, directly or indirectly, for the negligence of any entity specified in subsection C of this section.
- J. In providing risk management services for any entity specified by subsection C of this section or any such board member, official, employee or volunteer of such entity, it is the intention of the Legislature to provide coverage solely to the extent of assets in the shared risk pool created by Section 85.34B of this title.
- K. Any liability insurance coverage obtained or provided shall include expenses for legal services obtained or provided by the Risk Management Administrator.
- L. Except as provided in this section, the Office of Management and Enterprise Services shall not promote or market other forms of insurance in conjunction with the Risk Management Program provisions provided in this section.

*Laws 1987, HB 1137, c. 14, § 1, emerg. eff. April 13, 1987; Amended by Laws 1991, HB 1713, c. 84, § 1, emerg. eff. July 1, 1991; Amended by Laws 1992, SB 646, c. 44, § 4, emerg. eff. April 3, 1992; Amended by Laws 1994, HB 2581, c. 329, § 4, emerg. eff. July 1, 1994; Renumbered from 74 O.S. § 85.34A by Laws 1998, HB 1822, c. 371, § 15, eff. November 1, 1998; Amended by Laws 2025, SB 901, c. 212, § 1, eff. November 1, 2025.*

## **Section 18.2 - Chapter 11 – State Fire Marshal**

### **§74-325.1 - Firefighter Training Advisory Committee**

- A. The Oklahoma Council on Firefighter Training is hereby abolished and all powers, duties and responsibilities of the Oklahoma Council on Firefighter Training shall be transferred to the Office of the State Fire Marshal. All equipment, vehicles, records, furniture and fixtures of the Oklahoma Council on Firefighter Training shall be turned over to the Office of the State Fire Marshal by January 1, 2018. Any unexpended balance of the Oklahoma Council on Firefighter Training's operational funds as of January 1, 2018, shall be transferred to the State Fire Marshal Revolving Fund.
- B. There is hereby established within the Office of the State Fire Marshal, the Firefighter Training Advisory Committee.

- C. The Committee shall consist of representatives of the Oklahoma State Fire Service, with the total number and length of appointments to be determined by the State Fire Marshal Commission.
- D. The Committee shall :
1. Advise and assist the State Fire Marshal Commission in identifying firefighter training needs and setting the firefighter training goals for the State of Oklahoma;
  2. Advise and assist the State Fire Marshal Commission in interacting with the Homeland Security Department's Preparedness and Awareness Division on firefighter training and grants;
  3. Advise and assist the State Fire Marshal Commission in administering and maintaining the incentive and recognition programs established for Oklahoma firefighters; and
  4. Advise and assist the State Fire Marshal Commission in ensuring that the state has consistent basic and continuing education programs that include steps for all ranks or positions of career and volunteer firefighters, by setting minimum standards for career, recommended levels for volunteer, identifying training programs and courses required for fire service members to achieve those levels.
- E. The Committee shall assist the State Fire Marshal Commission in advising the Governor, the Speaker of the House of Representatives, the President Pro Tempore of the State Senate and the Oklahoma State Fire Service on fire and emergency service training needs for the state. The State Fire Marshal Commission shall submit an annual report or recommendations regarding fire and emergency service training needs to the Governor, the Speaker of the House of Representatives and the President Pro Tempore of the State Senate not later than December 31 each year.
- F. The Committee shall meet at the discretion of the State Fire Marshal Commission.

*Laws 2004, HB 2372, c. 515, § 2, emerg. eff. July 1, 2004; Amended by Laws 2012, HB 1835, c. 161, § 1, eff. November 1, 2012; Amended by Laws 2017, HB 1833, c. 232, § 2, emerg. eff. July 1, 2017.*



## **Section 18.3 - Chapter 27A – Oklahoma Personnel Act**

### **Section 18.3(a) - Rights and Benefits**

#### **§74-840-2.20 - Promulgation of Rules Regarding Leave**

- A. The Director of the Office of Management and Enterprise Services shall promulgate such emergency and permanent rules regarding leave and holiday leave as are necessary to assist the state and its agencies.

The Director of the Office of Management and Enterprise Services, in adopting new rules, amending rules and repealing rules, shall ensure that the following provisions are incorporated:

1. Eligible employees who enter on duty or who are reinstated after a break in service shall receive leave benefits in accordance with the schedule outlined below. Leave shall be accrued based upon hours worked, paid leave, and holidays, but excluding overtime, not to exceed the total possible work hours for the pay period. Years of service shall be based on cumulative periods of employment calculated in the manner that cumulative service is determined for longevity purposes pursuant to Section 840-2.18 of this title. Employees may accumulate more than the maximum annual leave accumulation limits shown in the schedule below provided that such excess is used during the same calendar year in which it accrues or within twelve (12) months of the date on which it accrues, at the discretion of the appointing authority. If an employee whose job duties include providing fire protection services, law enforcement services or services with the Department of Corrections is unable to use excess leave as provided for in this paragraph because the employee's request for leave is denied by the employee's appointing authority and the denial of leave is due to extraordinary circumstances such that taking leave could pose a threat to public safety, health or welfare, the employee shall receive compensation at the employee's regular rate of pay for the amount of excess leave the employee is unable to use. Such compensation shall be paid at the end of the time period during which the excess leave was required to have been used;
2. On and after the effective date of this act, the following accrual rates and accumulation limits apply to eligible employees as follows:

## ACCRUAL RATES

## ACCUMULATION

### LIMITS

#### Cumulative

|                  | Years of    |   | Annual    | Sick       | Annual  |
|------------------|-------------|---|-----------|------------|---------|
|                  | Service     |   | Leave     | Leave      | Leave   |
| Persons employed | 0-5 yrs     | = | 15 day/yr | 15 days/yr | 30 days |
|                  | 5-10 yrs    | = | 18 day/yr | 15 days/yr | 80 days |
|                  | 10-20 yrs   | = | 20 day/yr | 15 days/yr | 80 days |
|                  | over 20 yrs | = | 25 day/yr | 15 days/yr | 80 days |

Following an emergency declaration as described in Section 683.8 of Title 63 of the Oklahoma Statutes, the accumulation limits for annual leave shall temporarily increase and shall carryover to the end of the fiscal year following the year in which the emergency declaration ended.

All annual leave that accrued or expired during the period of the emergency declarations issued by the Governor in 2020 and 2021 in response to the novel coronavirus (COVID-19) shall carry over to the end of the fiscal year following the year in which the emergency declaration ended regardless of regulatory provisions that establish a maximum amount of annual leave that may be accumulated by an employee of this state. Expired annual leave governed by this subsection shall be reinstated as of May 7, 2021, and accumulation limits for annual leave shall not apply to amounts accrued or reinstated pursuant to this subsection. Eligibility for reinstatement of annual leave is limited to employees currently employed by this state on May 7, 2021;

3. Temporary employees and other limited term employees are ineligible to accrue, use, or be paid for sick leave and annual leave. Such employees shall be eligible for paid holiday leave at the discretion of the appointing authority;
4. Except as provided in paragraph 2 of this subsection, employees shall not be entitled to retroactive accumulation of leave as a result of amendments to this section;
5. The Director of the Office of Management and Enterprise Services shall assist agencies in developing policies to prevent violence in state government workplaces without abridging the rights of state employees. Such policies shall include a paid administrative leave provision as a cooling-off period which the Director of the Office of Management and Enterprise Services is authorized to provide pursuant to

the Administrative Procedures Act. Such leave shall not be charged to annual or sick leave accumulations;

6. State employees who terminated their employment in the state service on or after October 1, 1992, may be eligible to have sick leave accrued at the time of termination of employment restored if they return to state employment provided that the state employees' enter-on-duty dates for reemployment occur on or before two (2) years after their termination of employment and they are eligible to accrue sick leave before the two (2) years expire;
  7. Employees who are volunteer firefighters pursuant to the Oklahoma Volunteer Firefighters Act and who are called to fight a fire shall not have to use any accrued leave or need to make up any time due to the performance of their volunteer firefighter duties;
  8. Employees who are reserve municipal police officers pursuant to Section 34-101 of Title 11 of the Oklahoma Statutes and who miss work in performing their duties in cases of emergency shall not have to use any accrued leave or need to make up any time due to the performance of their reserve municipal police officer duties;
  9. Employees who are reserve deputy sheriffs pursuant to Section 547 of Title 19 of the Oklahoma Statutes and who miss work in performing their duties in case of emergency shall not have to use any accrued leave or need to make up any time due to the performance of their reserve deputy sheriff duties;
  10. For purposes of the computation required by this section, any service performed by a person during which the person received compensation for duties performed for the state shall be counted if payment for such service was made using state fiscal resources. The provisions of this section shall not apply to elected or appointed justices or judges, including special judges, who perform service in the trial or appellate courts. The provisions of this section shall apply to persons who perform services as an administrative law judge within the executive department and employees of the judicial branch; and
  11. Eligible employees shall be entitled to paid maternity leave as provided for in Section 840-2.20D of this title.
- B. Nothing in law is intended to prevent or discourage an appointing authority from disciplining or terminating an employee due to abuse of leave benefits or absenteeism. Appointing authorities are encouraged to consider attendance of employees in making decisions regarding promotions, pay increases, and discipline.
- C. Upon the transfer of a function in state government to an entity outside state government, employees may, with the agreement of the outside entity, waive any payment for leave accumulations to which the employee is entitled and authorize the transfer of the leave accumulations or a portion thereof to the outside entity.

- D. All permanent employees of the state shall be eligible to carry over a maximum of six hundred forty (640) hours of annual leave each year. Additionally, all employees shall be paid up to a maximum of six hundred forty (640) hours of annual leave upon separation from state service.

*Laws 1985, SB 74, c. 203, § 113, emerg. eff. July 1, 1985; Amended by Laws 1988, SB 496, c. 85, § 1, emerg. eff. July 1, 1988; Amended by Laws 1992, HB 1973, c. 367, § 3, emerg. eff. July 1, 1992; Renumbered from 74 O.S. § 840.7a by Laws 1994, HB 2331, c. 242, § 54; Amended by Laws 1994, SB 911, c. 283, § 11, eff. September 1, 1994; Amended by Laws 1995, SB 672, c. 358, § 11, emerg. eff. June 9, 1995; Amended by Laws 1996, HB 2463, c. 320, § 1, emerg. eff. June 12, 1996; Amended by Laws 1998, HB 2860, c. 235, § 2, emerg. eff. July 1, 1998; Amended by Laws 1998, SB 974, c. 399, § 1; Amended by Laws 1999, HB 1169, c. 21, § 1, emerg. eff. April 5, 1999; Amended by Laws 2001, SB 571, c. 348, § 3, eff. November 1, 2001; Amended by Laws 2003, SB 647, c. 145, § 1, emerg. eff. July 1, 2003; Amended by Laws 2004, SB 1385, c. 312, § 7, emerg. eff. July 1, 2004; Amended by Laws 2004, SB 965, c. 401, § 1, emerg. eff. July 1, 2004; Amended by Laws 2005, SB 315, c. 437, § 1, emerg. eff. July 1, 2005; Amended by Laws 2006, SB 1581, c. 230, § 2, emerg. eff. July 1, 2006; Amended by Laws 2009, SB 232, c. 423, § 1, emerg. eff. July 1, 2009; Amended by Laws 2011, SB 666, c. 37, § 1; Amended by Laws 2012, HB 3079, c. 304, § 879; Amended by Laws 2021, SB 282, c. 173, § 1, eff. November 1, 2021; Amended by Laws 2021, SB 809, c. 438, § 3, emerg. eff. May 7, 2021; Amended by Laws 2022, HB 3420, c. 243, § 16, emerg. eff. May 11, 2022; Amended by Laws 2023, 1st Extr. Sess., HB 1027, c. 18, § 2, emerg. eff. July 1, 2023; Amended by Laws 2023, 1st Extr. Sess., SB 16x, c. 32, § 2, eff. November 1, 2023; Amendment by Laws 2023, 1st Extr. Sess., HB 1027, c. 18, § 2, amended by Laws 2024, SB 2038, c. 452, § 172, emerg. eff. June 14, 2024; Amendment by Laws 2023, 1st Extr. Sess., SB 16x, c. 32, § 2, repealed by Laws 2024, SB 2038, c. 452, § 173, emerg. eff. June 14, 2024.*

## **Section 18.4 - Chapter 29 – Oklahoma Public Employees Retirement System (OPERS)**

### **Section 18.4(a) - Oklahoma State Pension Commission**

#### **§74-941 - Creation of Oklahoma State Pension Commission - Members - Meetings - Costs**

- A. There is hereby created the Oklahoma State Pension Commission. The Commission shall consist of seven (7) members as follows:
1. The State Auditor and Inspector or that person's designee;
  2. The Director of the Office of Management and Enterprise Services or that person's designee;
  3. The State Treasurer or that person's designee;

4. One member who shall be appointed by the President Pro Tempore of the Senate who shall serve at the pleasure of the appointing authority and who shall have demonstrated experience in the investment of private or public funds;
5. One member who shall be appointed by the Speaker of the House of Representatives who shall serve at the pleasure of the appointing authority and who shall have demonstrated experience in the investment of private or public funds;
6. One person to be appointed by the Governor who shall have at least ten (10) years of demonstrated experience in the financial services industry; and
7. One person to be appointed by the Governor who shall have at least ten (10) years of experience in retirement planning, including demonstrated experience with retirement plan designs.

No member of the governing body of a state retirement system shall be eligible to be appointed to the Commission.

- B. The Commission shall hold regular meetings at least once each quarter, the dates, time and place to be set by the Commission. The Commission shall hold its first meeting prior to September 30, 1988.
- C. The Office of the State Auditor and Inspector shall provide the administrative support required by the Commission.
- D. The cost of providing the administrative support shall be apportioned by the State Auditor and Inspector among the Oklahoma Firefighters Pension and Retirement System, the Oklahoma Police Pension and Retirement System, the Uniform Retirement System for Justices and Judges, the Oklahoma Law Enforcement Retirement System, the Teachers' Retirement System of Oklahoma, the Oklahoma Public Employees Retirement System and the Department of Wildlife Conservation on behalf of the retirement plan adopted by the Wildlife Conservation Commission in proportion to the percentage that the assets of each system at the end of the preceding fiscal year were to the combined total of the assets of the systems.

Laws 1988, HB 1582, c. 321, § 38, emerg. eff. July 1, 1988; Amended by Laws 1993, SB 244, c. 322, § 29, emerg. eff. June 7, 1993; Amended by Laws 1996, HB 2087, c. 29, § 1, eff. November 1, 1996; Amended by Laws 2002, HB 1719, c. 391, § 1, emerg. eff. July 1, 2002; Amended by Laws 2012, HB 3079, c. 304, § 930; Amended by Laws 2015, HB 1052, c. 301, § 1; Amended by Laws 2017, HB 2034, c. 180, § 1, eff. November 1, 2017.

## **§74-942 - Oklahoma State Pension Commission - Duties - Reports - Hiring of Fund Management Consultants - Fiduciary Duties of Consultants**

### **A. The Oklahoma State Pension Commission shall:**

1. Publish, on a quarterly basis, a performance report analyzing the performance of the Oklahoma Firefighters Pension and Retirement System, the Oklahoma Police Pension and Retirement System, the Uniform Retirement System for Justices and Judges, the Oklahoma Law Enforcement Retirement System, the Teachers' Retirement System of Oklahoma, the Oklahoma Public Employees Retirement System and the retirement plan adopted by the Wildlife Conservation Commission on an individual and consolidated basis. The Commission shall establish a format for use by each of the state retirement systems in submitting the information requested by the Commission for the report. The report shall contain:
  - a. combined and individual rates of return of the investment managers by category of investment, over periods of time,
  - b. the data obtained pursuant to subparagraph a of this paragraph compared with similar data for a larger population of investment managers by asset class as well as by style of management, and
  - c. any other information that the Commission may include;
2. Publish widely an annual report in simple and easily understood language containing:
  - a. on an individual and consolidated basis, a report of the changes in the investment policy statements adopted by each retirement system in the prior year,
  - b. an analysis of the performance of the securities lending program and short-term investment fund of the custodian employed by each governing body of the retirement systems specified in paragraph 1 of this subsection with regard to short-term investment funds, if any, containing retirement system monies,
  - c. recommendations on administrative and legislative changes which are necessary to improve the performance of the retirement systems in accordance with current standards for large public fund portfolio management,
  - d. a summary of the results of the most recent actuarial valuation to include total assets, total liabilities, unfunded liability or over funded status, contributions and any other information deemed relevant by the Commission. The results shall be determined using the standards prescribed by the Government Accounting Standards Board or any successor entity, and
  - e. a listing by category of the expenses of the Commission;

3. Make recommendations to the Governor, the Speaker of the House of Representatives and the President Pro Tempore of the State Senate, based upon the advice of pension consultants, for updating or standardizing retirement system benefit designs; and
  4. Make recommendations to the Governor, the Speaker of the House of Representatives and the President Pro Tempore of the State Senate regarding the methods for the adequate financing of benefits authorized or required by law for performance of service upon behalf of employers participating in any of the retirement systems administered by the entities identified in paragraph 1 of this subsection, including, but not limited to, recommendations regarding the use of dedicated tax or other revenue sources or the modification of such tax or other revenue sources to provide additional funding to retirement systems the actuarial condition of which would benefit from such sources.
- B. The Commission shall distribute its reports and recommendations to the Governor, the President Pro Tempore of the Senate, the Speaker of the House of Representatives and the chairman and vice-chairman of the Joint Committee on Fiscal Operations. The Commission shall make the reports widely available to the members of the Legislature, members of the retirement systems and the general public.
- C. The Commission shall hire one or more pension fund management consultants to assist the Commission in accomplishing its objectives specified in subsection A of this section. Consultants shall be chosen by a solicitation of proposals on a competitive bid basis pursuant to standards set by the Commission. A consultant:
1. Shall be experienced in providing unbiased third-party consulting services;
  2. Shall have in its client base individual clients that are comparable in size to the combined total assets of the retirement systems specified in paragraph 1 of subsection A of this section; and
  3. Shall not be under contract with any of the individual governing bodies of the various state retirement systems.
- D. For purposes of this subsection, pension fund management consultants hired by the Commission are hereby considered fiduciaries of the state retirement systems.
1. A fiduciary with respect to the state retirement systems shall not cause or advise a retirement system to engage in a transaction if the fiduciary knows or should know that such transaction constitutes a direct or indirect:
    - a. sale or exchange, or leasing of any property from a retirement system to a party in interest for less than adequate consideration or from a party in interest to a retirement system for more than adequate consideration,
    - b. lending of money or other extension of credit from a retirement system to a party in interest without the receipt of adequate security and a reasonable rate of interest,

or from a party in interest to a retirement system with provision of excessive security or an unreasonably high rate of interest,

- c. furnishing of goods, services or facilities from a retirement system to a party in interest for less than adequate consideration, or from a party in interest to a retirement system for more than adequate consideration, or
  - d. transfer to, or use by or for the benefit of, a party in interest of any assets of a retirement system for less than adequate consideration.
2. A fiduciary with respect to the state retirement systems shall not:
- a. deal with the assets of a retirement system in the fiduciary's own interest or for the fiduciary's own account,
  - b. in the fiduciary's individual or any other capacity act in any transaction involving a retirement system on behalf of a party whose interests are adverse to the interests of a retirement system or the interests of its participants or beneficiaries, or
  - c. receive any consideration for the fiduciary's own personal account from any party dealing with a retirement system in connection with a transaction involving the assets of a retirement system.

*Laws 1988, HB 1582, c. 321, § 39, emerg. eff. July 1, 1988; Amended by Laws 1993, SB 244, c. 322, § 30, emerg. eff. June 7, 1993; Amended by Laws 2002, HB 1719, c. 391, § 2, emerg. eff. June 4, 2002; Amended by Laws 2003, HB 1067, c. 90, § 1, emerg. eff. April 15, 2003; Amended by Laws 2011, SB 782, c. 379, § 8, eff. September 1, 2011; Amended by Laws 2016, HB 2258, c. 45, § 1, eff. November 1, 2016.*

#### **§74-943 - Creation of Oklahoma State Pension Commission Revolving Fund**

There is hereby created in the State Treasury a revolving fund to be designated the "Oklahoma State Pension Commission Revolving Fund" which shall consist of all monies received by the Commission as provided by law. The fund shall be a continuing fund not subject to fiscal year limitations. Monies accruing to the credit of the fund are hereby appropriated and may be expended by the Oklahoma State Pension Commission for implementing its duties. Expenditures from the fund shall be made upon warrants issued by the State Treasurer against claims submitted by the Commission to the Director of the Office of Management and Enterprise Services for audit and payment.

*Laws 1988, HB 1582, c. 321, § 40, emerg. eff. July 1, 1988; Amended by Laws 2012, HB 3079, c. 304, § 931.*



## **Section 19: Schedule of Participating Municipalities**

### **Cities, Towns, Fire Protection Districts, and County Fire Departments Participating in the Oklahoma Firefighters Pension and Retirement System**

**As of November 1, 2025**

| City Name             | City Code | County            | City Class               | City Type      | No. Paid | No. Vol |
|-----------------------|-----------|-------------------|--------------------------|----------------|----------|---------|
| #9 Area Vol Fire Dept | 6114      | 61 - Pittsburg    | County                   | Volunteer Only | 0        | 2       |
| Ada                   | 6205      | 62 - Pontotoc     | City                     | Paid Only      | 32       | 0       |
| Adair                 | 4905      | 49 - Mayes        | City                     | Volunteer Only | 0        | 17      |
| Addington             | 3405      | 34 - Jefferson    | City                     | Volunteer Only | 0        | 14      |
| Afton                 | 5805      | 58 - Ottawa       | City                     | Volunteer Only | 0        | 12      |
| Agra                  | 4105      | 41 - Lincoln      | City                     | Volunteer Only | 0        | 14      |
| Alden                 | 0815      | 08 - Caddo        | County                   | Volunteer Only | 0        | 14      |
| Alderson              | 6101      | 61 - Pittsburg    | City                     | Volunteer Only | 0        | 5       |
| Alfalfa Rural         | 0814      | 08 - Caddo        | County                   | Volunteer Only | 0        | 6       |
| Aline                 | 0205      | 02 - Alfalfa      | City                     | Volunteer Only | 0        | 14      |
| Allen                 | 6240      | 62 - Pontotoc     | City                     | Volunteer Only | 0        | 14      |
| Altus                 | 3305      | 33 - Jackson      | City                     | Both           | 36       | 0       |
| Alva                  | 7605      | 76 - Woods        | City                     | Both           | 11       | 19      |
| Amber                 | 2645      | 26 - Grady        | City                     | Volunteer Only | 0        | 14      |
| Ames                  | 4705      | 47 - Major        | City                     | Volunteer Only | 0        | 18      |
| Anadarko              | 0805      | 08 - Caddo        | City                     | Paid Only      | 17       | 0       |
| Antlers               | 6410      | 64 - Pushmataha   | City                     | Volunteer Only | 0        | 14      |
| Apache                | 0810      | 08 - Caddo        | City                     | Volunteer Only | 0        | 13      |
| Arapaho               | 2005      | 20 - Custer       | City                     | Volunteer Only | 0        | 15      |
| Ardmore               | 1005      | 10 - Carter       | City                     | Paid Only      | 34       | 0       |
| Arkoma                | 4005      | 40 - LeFlore      | City                     | Volunteer Only | 0        | 13      |
| Arlington             | 4103      | 41 - Lincoln      | County                   | Volunteer Only | 0        | 13      |
| Arnett                | 2301      | 23 - Ellis        | City                     | Volunteer Only | 0        | 25      |
| Asher                 | 6305      | 63 - Pottawatomie | City                     | Volunteer Only | 0        | 14      |
| Atoka                 | 0305      | 03 - Atoka        | City                     | Volunteer Only | 0        | 14      |
| Atwood                | 3209      | 32 - Hughes       | City                     | Volunteer Only | 0        | 14      |
| Avant                 | 5701      | 57 - Osage        | City                     | Volunteer Only | 0        | 6       |
| Barnsdall             | 5712      | 57 - Osage        | City                     | Volunteer Only | 0        | 18      |
| Bartlesville          | 7405      | 74 - Washington   | City                     | Paid Only      | 72       | 0       |
| Bear Creek Rural      | 3614      | 36 - Kay          | Fire Protection District | Volunteer Only | 0        | 8       |
| Bearden               | 5401      | 54 - Okfuskee     | City                     | Volunteer Only | 0        | 4       |
| Beaver                | 0405      | 04 - Beaver       | City                     | Volunteer Only | 0        | 16      |
| Beggs                 | 5605      | 56 - Okmulgee     | City                     | Volunteer Only | 0        | 11      |
| Bennington            | 0702      | 07 - Bryan        | County                   | Volunteer Only | 0        | 9       |
| Bentley               | 0311      | 03 - Atoka        | County                   | Volunteer Only | 0        | 7       |
| Berlin                | 6507      | 65 - Roger Mills  | County                   | Volunteer Only | 0        | 20      |
| Bernice               | 2105      | 21 - Delaware     | City                     | Volunteer Only | 0        | 0       |
| Berryhill Fpd         | 7210      | 72 - Tulsa        | Fire Protection District | Both           | 15       | 16      |
| Bessie                | 7505      | 75 - Washita      | City                     | Volunteer Only | 0        | 13      |
| Bethany               | 5505      | 55 - Oklahoma     | City                     | Paid Only      | 22       | 0       |
| Bethel Acres          | 6307      | 63 - Pottawatomie | City                     | Volunteer Only | 0        | 21      |
| Bethel Road           | 6302      | 63 - Pottawatomie | County                   | Volunteer Only | 0        | 2       |
| Bethel Volunteer      | 4820      | 48 - Marshall     | County                   | Volunteer Only | 0        | 7       |

| City Name                 | City Code | County         | City Class               | City Type      | No. Paid | No. Vol |
|---------------------------|-----------|----------------|--------------------------|----------------|----------|---------|
| Big Cabin                 | 1805      | 18 - Craig     | City                     | Volunteer Only | 0        | 8       |
| Billings                  | 5205      | 52 - Noble     | City                     | Volunteer Only | 0        | 17      |
| Binger                    | 0803      | 08 - Caddo     | City                     | Volunteer Only | 0        | 9       |
| Bixby                     | 7205      | 72 - Tulsa     | City                     | Both           | 55       | 10      |
| Blackdog                  | 5721      | 57 - Osage     | Fire Protection District | Volunteer Only | 0        | 9       |
| Blackgum                  | 6810      | 68 - Sequoyah  | County                   | Volunteer Only | 0        | 9       |
| Blackwell                 | 3605      | 36 - Kay       | City                     | Paid Only      | 21       | 0       |
| Blair                     | 3310      | 33 - Jackson   | City                     | Volunteer Only | 0        | 11      |
| Blanchard                 | 2605      | 26 - Grady     | City                     | Both           | 7        | 11      |
| Bluejacket                | 1810      | 18 - Craig     | City                     | Volunteer Only | 0        | 9       |
| Boise City                | 1305      | 13 - Cimarron  | City                     | Volunteer Only | 0        | 19      |
| Bokchito                  | 0715      | 07 - Bryan     | City                     | Volunteer Only | 0        | 11      |
| Bokoshe                   | 4010      | 40 - LeFlore   | City                     | Volunteer Only | 0        | 7       |
| Boley                     | 5405      | 54 - Okfuskee  | City                     | Volunteer Only | 0        | 7       |
| Boswell                   | 1201      | 12 - Choctaw   | City                     | Volunteer Only | 0        | 15      |
| Bowlegs                   | 6701      | 67 - Seminole  | City                     | Volunteer Only | 0        | 15      |
| Boynton                   | 5105      | 51 - Muskogee  | City                     | Volunteer Only | 0        | 13      |
| Braggs                    | 5110      | 51 - Muskogee  | City                     | Volunteer Only | 0        | 19      |
| Braman                    | 3610      | 36 - Kay       | City                     | Volunteer Only | 0        | 6       |
| Bray                      | 6901      | 69 - Stephens  | City                     | Volunteer Only | 0        | 14      |
| Breckenridge              | 2413      | 24 - Garfield  | City                     | Volunteer Only | 0        | 10      |
| Brent Rural               | 6819      | 68 - Sequoyah  | County                   | Volunteer Only | 0        | 10      |
| Bridge Creek Rfd          | 2637      | 26 - Grady     | Fire Protection District | Volunteer Only | 0        | 25      |
| Bristow                   | 1905      | 19 - Creek     | City                     | Both           | 10       | 8       |
| Broken Arrow              | 7260      | 72 - Tulsa     | City                     | Paid Only      | 179      | 0       |
| Broken Bow                | 4505      | 45 - McCurtain | City                     | Both           | 11       | 6       |
| Bromide                   | 3501      | 35 - Johnston  | City                     | Volunteer Only | 0        | 7       |
| Brushy Mountain           | 5114      | 51 - Muskogee  | County                   | Volunteer Only | 0        | 7       |
| Brushy Mountain Volunteer | 6811      | 68 - Sequoyah  | County                   | Volunteer Only | 0        | 13      |
| Buckhorn Fire Department  | 5113      | 51 - Muskogee  | County                   | Volunteer Only | 0        | 8       |
| Buffalo                   | 3005      | 30 - Harper    | City                     | Volunteer Only | 0        | 20      |
| Bugtussle                 | 6119      | 61 - Pittsburg | County                   | Volunteer Only | 0        | 7       |
| Burbank                   | 5715      | 57 - Osage     | City                     | Volunteer Only | 0        | 7       |
| Burlington                | 0215      | 02 - Alfalfa   | City                     | Volunteer Only | 0        | 13      |
| Burns Flat                | 7510      | 75 - Washita   | City                     | Volunteer Only | 0        | 12      |
| Butler                    | 2010      | 20 - Custer    | City                     | Volunteer Only | 0        | 18      |
| Butler County             | 2111      | 21 - Delaware  | County                   | Volunteer Only | 0        | 10      |
| Byars                     | 4410      | 44 - McClain   | City                     | Volunteer Only | 0        | 15      |
| Byng                      | 6230      | 62 - Pontotoc  | City                     | Volunteer Only | 1        | 12      |
| Byron                     | 0220      | 02 - Alfalfa   | City                     | Volunteer Only | 0        | 17      |
| Cache                     | 1605      | 16 - Comanche  | City                     | Volunteer Only | 0        | 16      |
| Caddo                     | 0720      | 07 - Bryan     | City                     | Volunteer Only | 0        | 12      |
| Calera                    | 0725      | 07 - Bryan     | City                     | Volunteer Only | 0        | 23      |

| City Name                 | City Code | County           | City Class               | City Type      | No. Paid | No. Vol |
|---------------------------|-----------|------------------|--------------------------|----------------|----------|---------|
| Calumet                   | 0905      | 09 - Canadian    | City                     | Volunteer Only | 0        | 15      |
| Calvin                    | 3205      | 32 - Hughes      | City                     | Volunteer Only | 0        | 15      |
| Camargo                   | 2205      | 22 - Dewey       | City                     | Volunteer Only | 0        | 17      |
| Canadian                  | 6103      | 61 - Pittsburg   | City                     | Volunteer Only | 0        | 7       |
| Caney                     | 0302      | 03 - Atoka       | City                     | Volunteer Only | 0        | 14      |
| Caney /Soldier Fire Dept  | 4516      | 45 - McCurtain   | County                   | Volunteer Only | 0        | 5       |
| Canton                    | 0605      | 06 - Blaine      | City                     | Volunteer Only | 0        | 24      |
| Canute                    | 7515      | 75 - Washita     | City                     | Volunteer Only | 0        | 17      |
| Capron                    | 7615      | 76 - Woods       | City                     | Volunteer Only | 0        | 12      |
| Carmen                    | 0225      | 02 - Alfalfa     | City                     | Volunteer Only | 0        | 16      |
| Carnegie                  | 0825      | 08 - Caddo       | City                     | Volunteer Only | 0        | 13      |
| Carney                    | 4110      | 41 - Lincoln     | City                     | Volunteer Only | 0        | 7       |
| Carter                    | 0505      | 05 - Beckham     | City                     | Volunteer Only | 0        | 21      |
| Cashion                   | 3705      | 37 - Kingfisher  | City                     | Volunteer Only | 0        | 8       |
| Catoosa                   | 6605      | 66 - Rogers      | City                     | Both           | 14       | 4       |
| Cedar Country Fpd         | 1401      | 14 - Cleveland   | Fire Protection District | Volunteer Only | 0        | 13      |
| Cement                    | 0830      | 08 - Caddo       | City                     | Volunteer Only | 0        | 14      |
| Central High              | 6912      | 69 - Stephens    | City                     | Volunteer Only | 0        | 6       |
| Central High County       | 6812      | 68 - Sequoyah    | County                   | Volunteer Only | 0        | 4       |
| Central Lincoln County #4 | 4109      | 41 - Lincoln     | Fire Protection District | Volunteer Only | 0        | 8       |
| Chance County Fire Dept   | 0111      | 01 - Adair       | County                   | Volunteer Only | 0        | 6       |
| Chandler                  | 4115      | 41 - Lincoln     | City                     | Both           | 11       | 20      |
| Chattanooga               | 1610      | 16 - Comanche    | City                     | Volunteer Only | 0        | 15      |
| Checotah                  | 4605      | 46 - McIntosh    | City                     | Volunteer Only | 1        | 13      |
| Chelsea                   | 6610      | 66 - Rogers      | City                     | Volunteer Only | 0        | 13      |
| Cherokee                  | 0230      | 02 - Alfalfa     | City                     | Volunteer Only | 0        | 23      |
| Cheyenne                  | 6505      | 65 - Roger Mills | City                     | Volunteer Only | 0        | 15      |
| Chickasha                 | 2615      | 26 - Grady       | City                     | Paid Only      | 43       | 0       |
| Choctaw                   | 5510      | 55 - Oklahoma    | City                     | Both           | 13       | 3       |
| Chouteau                  | 4910      | 49 - Mayes       | City                     | Both           | 2        | 13      |
| Christie Proctor          | 0101      | 01 - Adair       | County                   | Volunteer Only | 0        | 1       |
| Claremore                 | 6615      | 66 - Rogers      | City                     | Paid Only      | 46       | 0       |
| Clarita                   | 1506      | 15 - Coal        | County                   | Volunteer Only | 0        | 7       |
| Clayton                   | 6415      | 64 - Pushmataha  | City                     | Volunteer Only | 0        | 16      |
| Cleo Springs              | 4710      | 47 - Major       | City                     | Volunteer Only | 0        | 11      |
| Cleora                    | 2109      | 21 - Delaware    | County                   | Volunteer Only | 0        | 10      |
| Cleveland                 | 5910      | 59 - Pawnee      | City                     | Both           | 5        | 6       |
| Clinton                   | 2015      | 20 - Custer      | City                     | Both           | 14       | 15      |
| Cloud Chief               | 7513      | 75 - Washita     | County                   | Volunteer Only | 0        | 12      |
| Coalgate                  | 1510      | 15 - Coal        | City                     | Both           | 11       | 19      |
| Cogar                     | 0821      | 08 - Caddo       | County                   | Volunteer Only | 0        | 10      |
| Colbert                   | 0730      | 07 - Bryan       | City                     | Volunteer Only | 0        | 7       |
| Colcord                   | 2110      | 21 - Delaware    | City                     | Volunteer Only | 0        | 17      |

| City Name                 | City Code | County          | City Class               | City Type      | No. Paid | No. Vol |
|---------------------------|-----------|-----------------|--------------------------|----------------|----------|---------|
| Cole                      | 4411      | 44 - McClain    | City                     | Volunteer Only | 0        | 6       |
| Coleman                   | 3508      | 35 - Johnston   | County                   | Volunteer Only | 0        | 11      |
| Collinsville              | 7215      | 72 - Tulsa      | City                     | Both           | 19       | 4       |
| Collinsville Rfpd         | 7237      | 72 - Tulsa      | Fire Protection District | Both           | 4        | 21      |
| Colony                    | 7550      | 75 - Washita    | City                     | Volunteer Only | 0        | 11      |
| Comanche                  | 6905      | 69 - Stephens   | City                     | Both           | 3        | 17      |
| Commerce                  | 5810      | 58 - Ottawa     | City                     | Both           | 0        | 22      |
| Cooperton                 | 3801      | 38 - Kiowa      | City                     | Volunteer Only | 0        | 0       |
| Copan                     | 7410      | 74 - Washington | City                     | Volunteer Only | 0        | 16      |
| Cordell                   | 7520      | 75 - Washita    | City                     | Both           | 3        | 10      |
| Corn                      | 7525      | 75 - Washita    | City                     | Volunteer Only | 0        | 13      |
| Council Hill              | 5115      | 51 - Muskogee   | City                     | Volunteer Only | 0        | 6       |
| Country Corner            | 5731      | 57 - Osage      | Fire Protection District | Volunteer Only | 0        | 8       |
| Covington                 | 2410      | 24 - Garfield   | City                     | Volunteer Only | 0        | 14      |
| Coweta                    | 7305      | 73 - Wagoner    | City                     | Both           | 24       | 13      |
| Cowlington                | 4004      | 40 - LeFlore    | County                   | Volunteer Only | 0        | 5       |
| Cox Store                 | 1615      | 16 - Comanche   | County                   | Volunteer Only | 0        | 13      |
| Coyle                     | 4201      | 42 - Logan      | City                     | Volunteer Only | 0        | 10      |
| Crescent                  | 4210      | 42 - Logan      | City                     | Volunteer Only | 0        | 13      |
| Cromwell                  | 6705      | 67 - Seminole   | City                     | Volunteer Only | 0        | 9       |
| Crowder                   | 6120      | 61 - Pittsburg  | City                     | Volunteer Only | 0        | 12      |
| Crystal                   | 0312      | 03 - Atoka      | County                   | Volunteer Only | 0        | 4       |
| Cushing                   | 6005      | 60 - Payne      | City                     | Paid Only      | 26       | 0       |
| Custer City               | 2020      | 20 - Custer     | City                     | Volunteer Only | 0        | 10      |
| Cyril                     | 0835      | 08 - Caddo      | City                     | Volunteer Only | 0        | 19      |
| Dacoma                    | 7604      | 76 - Woods      | City                     | Volunteer Only | 0        | 18      |
| Dale Township             | 3609      | 36 - Kay        | County                   | Volunteer Only | 0        | 7       |
| Davenport                 | 4120      | 41 - Lincoln    | City                     | Volunteer Only | 0        | 7       |
| Davidson                  | 7105      | 71 - Tillman    | City                     | Volunteer Only | 0        | 13      |
| Davis                     | 5005      | 50 - Murray     | City                     | Volunteer Only | 1        | 20      |
| Deer Creek                | 2705      | 27 - Grant      | City                     | Volunteer Only | 0        | 18      |
| Deer Creek Fire Prot Dist | 5521      | 55 - Oklahoma   | Fire Protection District | Both           | 12       | 26      |
| Del City                  | 5515      | 55 - Oklahoma   | City                     | Paid Only      | 31       | 0       |
| Delaware                  | 5305      | 53 - Nowata     | City                     | Volunteer Only | 0        | 7       |
| Delhi                     | 0506      | 05 - Beckham    | County                   | Volunteer Only | 0        | 17      |
| Depew                     | 1910      | 19 - Creek      | City                     | Volunteer Only | 0        | 4       |
| Devol                     | 1701      | 17 - Cotton     | City                     | Volunteer Only | 0        | 8       |
| Dewar                     | 5615      | 56 - Okmulgee   | City                     | Volunteer Only | 0        | 6       |
| Dewey                     | 7415      | 74 - Washington | City                     | Volunteer Only | 0        | 4       |
| Dibble                    | 4412      | 44 - McClain    | City                     | Volunteer Only | 0        | 16      |
| Dickson                   | 1045      | 10 - Carter     | City                     | Volunteer Only | 0        | 13      |
| Dill City                 | 7530      | 75 - Washita    | City                     | Volunteer Only | 0        | 16      |
| Dillard                   | 1012      | 10 - Carter     | County                   | Volunteer Only | 0        | 6       |

| City Name      | City Code | County            | City Class               | City Type      | No. Paid | No. Vol |
|----------------|-----------|-------------------|--------------------------|----------------|----------|---------|
| Dougherty      | 5010      | 50 - Murray       | City                     | Volunteer Only | 0        | 16      |
| Douglas        | 2415      | 24 - Garfield     | City                     | Volunteer Only | 0        | 16      |
| Dover          | 3740      | 37 - Kingfisher   | City                     | Volunteer Only | 0        | 17      |
| Drummond       | 2420      | 24 - Garfield     | City                     | Volunteer Only | 0        | 13      |
| Drumright      | 1915      | 19 - Creek        | City                     | Both           | 5        | 17      |
| Duncan         | 6910      | 69 - Stephens     | City                     | Paid Only      | 43       | 0       |
| Durant         | 0735      | 07 - Bryan        | City                     | Paid Only      | 39       | 0       |
| Dustin         | 3210      | 32 - Hughes       | City                     | Volunteer Only | 0        | 11      |
| Eagle City     | 0608      | 06 - Blaine       | County                   | Volunteer Only | 0        | 7       |
| Eagletown      | 4818      | 48 - Marshall     | County                   | Volunteer Only | 0        | 12      |
| Eakly          | 0840      | 08 - Caddo        | City                     | Volunteer Only | 0        | 11      |
| Earlsboro      | 6310      | 63 - Pottawatomie | City                     | Volunteer Only | 0        | 13      |
| East Duke      | 3315      | 33 - Jackson      | City                     | Volunteer Only | 0        | 13      |
| Edgewater Park | 1614      | 16 - Comanche     | County                   | Volunteer Only | 0        | 4       |
| Edmond         | 5520      | 55 - Oklahoma     | City                     | Paid Only      | 152      | 0       |
| El Reno        | 0910      | 09 - Canadian     | City                     | Paid Only      | 28       | 0       |
| Eldorado       | 3320      | 33 - Jackson      | City                     | Volunteer Only | 0        | 12      |
| Elgin          | 1603      | 16 - Comanche     | City                     | Volunteer Only | 2        | 21      |
| Elk City       | 0510      | 05 - Beckham      | City                     | Both           | 19       | 14      |
| Elmer Rural    | 3309      | 33 - Jackson      | County                   | Volunteer Only | 0        | 14      |
| Elmore City    | 2505      | 25 - Garvin       | City                     | Volunteer Only | 0        | 13      |
| Empire City    | 6904      | 69 - Stephens     | City                     | Volunteer Only | 0        | 19      |
| Enid           | 2425      | 24 - Garfield     | City                     | Paid Only      | 82       | 0       |
| Erick          | 0515      | 05 - Beckham      | City                     | Volunteer Only | 0        | 19      |
| Eucha          | 2112      | 21 - Delaware     | County                   | Volunteer Only | 0        | 12      |
| Eufaula        | 4610      | 46 - McIntosh     | City                     | Volunteer Only | 1        | 13      |
| Fair Oaks      | 6608      | 66 - Rogers       | Fire Protection District | Volunteer Only | 0        | 10      |
| Fairfax        | 5720      | 57 - Osage        | City                     | Volunteer Only | 0        | 19      |
| Fairland       | 5815      | 58 - Ottawa       | City                     | Volunteer Only | 0        | 19      |
| Fairmont       | 2430      | 24 - Garfield     | City                     | Volunteer Only | 0        | 5       |
| Fairview       | 4715      | 47 - Major        | City                     | Volunteer Only | 1        | 16      |
| Fallis         | 4101      | 41 - Lincoln      | County                   | Volunteer Only | 0        | 12      |
| Fanshawe       | 4001      | 40 - LeFlore      | City                     | Volunteer Only | 0        | 10      |
| Fargo          | 2302      | 23 - Ellis        | City                     | Volunteer Only | 0        | 17      |
| Farris         | 3007      | 30 - Harper       | County                   | Volunteer Only | 0        | 7       |
| Fittstown      | 6208      | 62 - Pontotoc     | County                   | Volunteer Only | 0        | 13      |
| Fitzhugh       | 6207      | 62 - Pontotoc     | City                     | Volunteer Only | 0        | 13      |
| Fletcher       | 1625      | 16 - Comanche     | City                     | Volunteer Only | 0        | 12      |
| Forest Park    | 5525      | 55 - Oklahoma     | City                     | Volunteer Only | 0        | 4       |
| Forgan         | 0410      | 04 - Beaver       | City                     | Volunteer Only | 0        | 9       |
| Fort Cobb      | 0845      | 08 - Caddo        | City                     | Volunteer Only | 0        | 15      |
| Fort Gibson    | 5120      | 51 - Muskogee     | City                     | Both           | 6        | 13      |
| Foss           | 7535      | 75 - Washita      | City                     | Volunteer Only | 0        | 12      |

| City Name          | City Code | County           | City Class               | City Type      | No. Paid | No. Vol |
|--------------------|-----------|------------------|--------------------------|----------------|----------|---------|
| Foyil Fpd          | 6640      | 66 - Rogers      | Fire Protection District | Volunteer Only | 0        | 14      |
| Francis            | 6215      | 62 - Pontotoc    | City                     | Volunteer Only | 0        | 14      |
| Frederick          | 7110      | 71 - Tillman     | City                     | Both           | 10       | 6       |
| Freedom            | 7625      | 76 - Woods       | City                     | Volunteer Only | 0        | 17      |
| Friendship         | 3302      | 33 - Jackson     | County                   | Volunteer Only | 0        | 9       |
| Ft Supply          | 7725      | 77 - Woodward    | City                     | Volunteer Only | 0        | 11      |
| Gage               | 2315      | 23 - Ellis       | City                     | Volunteer Only | 0        | 16      |
| Gans Vol Seq       | 6801      | 68 - Sequoyah    | County                   | Volunteer Only | 0        | 13      |
| Garber             | 2435      | 24 - Garfield    | City                     | Volunteer Only | 0        | 16      |
| Gate               | 0415      | 04 - Beaver      | City                     | Volunteer Only | 0        | 16      |
| Geary              | 0640      | 06 - Blaine      | City                     | Volunteer Only | 0        | 16      |
| Gene Autry         | 1003      | 10 - Carter      | City                     | Volunteer Only | 0        | 6       |
| Geronimo           | 1630      | 16 - Comanche    | City                     | Volunteer Only | 0        | 12      |
| Gerty              | 3203      | 32 - Hughes      | City                     | Volunteer Only | 0        | 10      |
| Glencoe            | 6010      | 60 - Payne       | City                     | Volunteer Only | 0        | 15      |
| Glenpool           | 7220      | 72 - Tulsa       | City                     | Both           | 31       | 3       |
| Goldsby            | 4440      | 44 - McClain     | City                     | Volunteer Only | 0        | 12      |
| Goltry             | 0235      | 02 - Alfalfa     | City                     | Volunteer Only | 0        | 16      |
| Goodwell           | 7005      | 70 - Texas       | City                     | Volunteer Only | 0        | 18      |
| Gooseneck Bend Fpd | 5137      | 51 - Muskogee    | Fire Protection District | Volunteer Only | 0        | 9       |
| Gore               | 6802      | 68 - Sequoyah    | City                     | Volunteer Only | 0        | 16      |
| Gotebo             | 3810      | 38 - Kiowa       | City                     | Volunteer Only | 0        | 12      |
| Gould              | 2905      | 29 - Harmon      | City                     | Volunteer Only | 0        | 12      |
| Gracemont          | 0850      | 08 - Caddo       | City                     | Volunteer Only | 0        | 12      |
| Grady              | 2611      | 26 - Grady       | County                   | Volunteer Only | 0        | 129     |
| Grandfield         | 7115      | 71 - Tillman     | City                     | Volunteer Only | 0        | 25      |
| Granite            | 2810      | 28 - Greer       | City                     | Volunteer Only | 0        | 14      |
| Grant              | 1205      | 12 - Choctaw     | County                   | Volunteer Only | 0        | 9       |
| Grayson            | 5604      | 56 - Okmulgee    | City                     | Volunteer Only | 0        | 0       |
| Greasy             | 0106      | 01 - Adair       | County                   | Volunteer Only | 0        | 9       |
| Greenfield         | 0615      | 06 - Blaine      | City                     | Volunteer Only | 0        | 15      |
| Grove              | 2103      | 21 - Delaware    | City                     | Both           | 14       | 18      |
| Guthrie            | 4215      | 42 - Logan       | City                     | Paid Only      | 36       | 0       |
| Guymon             | 7010      | 70 - Texas       | City                     | Both           | 23       | 19      |
| Haileyville        | 6125      | 61 - Pittsburg   | City                     | Volunteer Only | 0        | 13      |
| Hammon             | 6510      | 65 - Roger Mills | City                     | Volunteer Only | 0        | 13      |
| Hanna Rural        | 4903      | 49 - Mayes       | County                   | Volunteer Only | 0        | 12      |
| Happyland          | 6213      | 62 - Pontotoc    | County                   | Volunteer Only | 0        | 8       |
| Hardesty           | 7003      | 70 - Texas       | City                     | Volunteer Only | 0        | 8       |
| Harmon Community   | 2305      | 23 - Ellis       | County                   | Volunteer Only | 0        | 16      |
| Harmony            | 0313      | 03 - Atoka       | County                   | Volunteer Only | 0        | 6       |
| Harrah             | 5530      | 55 - Oklahoma    | City                     | Both           | 14       | 9       |
| Hartshorne         | 6130      | 61 - Pittsburg   | City                     | Volunteer Only | 0        | 11      |

| City Name              | City Code | County          | City Class               | City Type      | No. Paid | No. Vol |
|------------------------|-----------|-----------------|--------------------------|----------------|----------|---------|
| Haskell                | 5125      | 51 - Muskogee   | City                     | Volunteer Only | 0        | 10      |
| Haskell County         | 3107      | 31 - Haskell    | County                   | Volunteer Only | 0        | 52      |
| Hastings               | 3410      | 34 - Jefferson  | City                     | Volunteer Only | 0        | 13      |
| Hauana Creek           | 4510      | 45 - McCurtain  | County                   | Volunteer Only | 0        | 15      |
| Hawley Rural           | 2710      | 27 - Grant      | County                   | Volunteer Only | 0        | 8       |
| Haworth                | 4515      | 45 - McCurtain  | City                     | Volunteer Only | 0        | 25      |
| Haywood/Arpelar        | 6123      | 61 - Pittsburg  | County                   | Volunteer Only | 0        | 16      |
| Headrick               | 3306      | 33 - Jackson    | City                     | Volunteer Only | 0        | 7       |
| Healdton               | 1015      | 10 - Carter     | City                     | Volunteer Only | 0        | 24      |
| Heavener               | 4025      | 40 - LeFlore    | City                     | Volunteer Only | 0        | 19      |
| Helena                 | 0240      | 02 - Alfalfa    | City                     | Volunteer Only | 0        | 19      |
| Hennepin               | 2508      | 25 - Garvin     | County                   | Volunteer Only | 0        | 14      |
| Hennessey              | 3710      | 37 - Kingfisher | City                     | Volunteer Only | 0        | 19      |
| Henryetta              | 5625      | 56 - Okmulgee   | City                     | Both           | 13       | 0       |
| Hickory                | 5011      | 50 - Murray     | City                     | Volunteer Only | 0        | 11      |
| Hickory Grove          | 2115      | 21 - Delaware   | County                   | Volunteer Only | 0        | 12      |
| Hickory Hills Fpd      | 5523      | 55 - Oklahoma   | Fire Protection District | Volunteer Only | 0        | 10      |
| Highway 51 West        | 0104      | 01 - Adair      | County                   | Volunteer Only | 0        | 4       |
| Hillsdale/Carrier      | 2409      | 24 - Garfield   | County                   | Volunteer Only | 0        | 5       |
| Hinton                 | 0855      | 08 - Caddo      | City                     | Volunteer Only | 0        | 14      |
| Hitchcock              | 0620      | 06 - Blaine     | City                     | Volunteer Only | 0        | 12      |
| Hobart                 | 3815      | 38 - Kiowa      | City                     | Both           | 5        | 10      |
| Hochatown Vfd          | 4803      | 48 - Marshall   | County                   | Volunteer Only | 0        | 9       |
| Hogeye                 | 4017      | 40 - LeFlore    | County                   | Volunteer Only | 0        | 17      |
| Holdenville            | 3220      | 32 - Hughes     | City                     | Both           | 10       | 9       |
| Hollis                 | 2910      | 29 - Harmon     | City                     | Volunteer Only | 0        | 15      |
| Holly Creek-Oak Hill   | 4815      | 48 - Marshall   | County                   | Volunteer Only | 0        | 7       |
| Hominy                 | 5735      | 57 - Osage      | City                     | Both           | 4        | 7       |
| Hooker                 | 7020      | 70 - Texas      | City                     | Volunteer Only | 0        | 19      |
| Horntown               | 3213      | 32 - Hughes     | City                     | Volunteer Only | 0        | 21      |
| Howe                   | 4007      | 40 - LeFlore    | City                     | Volunteer Only | 0        | 4       |
| Hugo                   | 1215      | 12 - Choctaw    | City                     | Both           | 14       | 5       |
| Hulbert                | 1125      | 11 - Cherokee   | City                     | Volunteer Only | 0        | 18      |
| Hulen                  | 1618      | 16 - Comanche   | County                   | Volunteer Only | 0        | 2       |
| Hunter                 | 2445      | 24 - Garfield   | City                     | Volunteer Only | 0        | 13      |
| Hydro                  | 0660      | 06 - Blaine     | City                     | Volunteer Only | 0        | 15      |
| Idabel                 | 4520      | 45 - McCurtain  | City                     | Both           | 11       | 14      |
| Indianoma              | 1607      | 16 - Comanche   | City                     | Volunteer Only | 0        | 13      |
| Inola                  | 6620      | 66 - Rogers     | City                     | Volunteer Only | 0        | 14      |
| Isabella               | 4406      | 44 - McClain    | County                   | Volunteer Only | 0        | 9       |
| Jacktown Fire District | 4116      | 41 - Lincoln    | Fire Protection District | Volunteer Only | 0        | 12      |
| Jay                    | 2120      | 21 - Delaware   | City                     | Volunteer Only | 0        | 15      |
| Jenks                  | 7225      | 72 - Tulsa      | City                     | Both           | 29       | 15      |



| City Name                      | City Code | County          | City Class               | City Type      | No. Paid | No. Vol |
|--------------------------------|-----------|-----------------|--------------------------|----------------|----------|---------|
| Jennings                       | 5920      | 59 - Pawnee     | City                     | Volunteer Only | 0        | 9       |
| Jet                            | 0250      | 02 - Alfalfa    | City                     | Volunteer Only | 0        | 13      |
| Jimtown                        | 4312      | 43 - Love       | County                   | Volunteer Only | 0        | 11      |
| Jones                          | 5535      | 55 - Oklahoma   | City                     | Volunteer Only | 0        | 3       |
| Joy                            | 5001      | 50 - Murray     | County                   | Volunteer Only | 0        | 11      |
| Kansas                         | 2135      | 21 - Delaware   | City                     | Volunteer Only | 0        | 14      |
| Katie                          | 2509      | 25 - Garvin     | County                   | Volunteer Only | 0        | 15      |
| Kaw City                       | 3615      | 36 - Kay        | City                     | Volunteer Only | 0        | 8       |
| Keefeton                       | 5116      | 51 - Muskogee   | County                   | Volunteer Only | 0        | 7       |
| Kellyville                     | 1920      | 19 - Creek      | City                     | Volunteer Only | 0        | 16      |
| Kendrick                       | 4130      | 41 - Lincoln    | City                     | Volunteer Only | 0        | 17      |
| Kenwood                        | 2122      | 21 - Delaware   | County                   | Volunteer Only | 0        | 9       |
| Keota                          | 3105      | 31 - Haskell    | City                     | Volunteer Only | 0        | 17      |
| Ketchum                        | 1815      | 18 - Craig      | City                     | Volunteer Only | 0        | 13      |
| Keyes                          | 1310      | 13 - Cimarron   | City                     | Volunteer Only | 0        | 13      |
| Kiefer                         | 1925      | 19 - Creek      | City                     | Volunteer Only | 1        | 14      |
| Kildare                        | 3604      | 36 - Kay        | City                     | Volunteer Only | 0        | 0       |
| Kingfisher                     | 3715      | 37 - Kingfisher | City                     | Both           | 19       | 1       |
| Kingston                       | 4805      | 48 - Marshall   | City                     | Volunteer Only | 0        | 12      |
| Kinta                          | 3102      | 31 - Haskell    | City                     | Volunteer Only | 0        | 6       |
| Kiowa                          | 6140      | 61 - Pittsburg  | City                     | Volunteer Only | 0        | 12      |
| Konawa                         | 6710      | 67 - Seminole   | City                     | Volunteer Only | 0        | 14      |
| Krebs                          | 6145      | 61 - Pittsburg  | City                     | Volunteer Only | 0        | 10      |
| Kremlin                        | 2450      | 24 - Garfield   | City                     | Volunteer Only | 0        | 10      |
| Lahoma                         | 2455      | 24 - Garfield   | City                     | Volunteer Only | 0        | 18      |
| Lakemont Shores                | 2118      | 21 - Delaware   | County                   | Volunteer Only | 0        | 7       |
| Lamar Volunteer Fire Dept      | 3201      | 32 - Hughes     | City                     | Volunteer Only | 0        | 6       |
| Lamont                         | 2715      | 27 - Grant      | City                     | Volunteer Only | 0        | 14      |
| Lane                           | 0308      | 03 - Atoka      | County                   | Volunteer Only | 0        | 4       |
| Langley                        | 4920      | 49 - Mayes      | City                     | Volunteer Only | 0        | 17      |
| Laverne                        | 3010      | 30 - Harper     | City                     | Volunteer Only | 0        | 22      |
| Lawton                         | 1640      | 16 - Comanche   | City                     | Paid Only      | 138      | 0       |
| Lebanon                        | 4509      | 45 - McCurtain  | County                   | Volunteer Only | 0        | 9       |
| Lee Creek                      | 6813      | 68 - Sequoyah   | County                   | Volunteer Only | 0        | 17      |
| Leedey                         | 2210      | 22 - Dewey      | City                     | Volunteer Only | 0        | 17      |
| Lehigh                         | 1503      | 15 - Coal       | City                     | Volunteer Only | 0        | 5       |
| Lenapah                        | 5310      | 53 - Nowata     | City                     | Volunteer Only | 0        | 12      |
| Lexington                      | 1405      | 14 - Cleveland  | City                     | Volunteer Only | 0        | 11      |
| Liberty County Fire Dept       | 6820      | 68 - Sequoyah   | County                   | Volunteer Only | 0        | 19      |
| Limestone Fire Protection Dist | 6602      | 66 - Rogers     | Fire Protection District | Both           | 11       | 12      |
| Lindsay                        | 2510      | 25 - Garvin     | City                     | Both           | 10       | 5       |
| Little Axe Fpd                 | 1437      | 14 - Cleveland  | Fire Protection District | Volunteer Only | 0        | 15      |
| Loco                           | 6906      | 69 - Stephens   | City                     | Volunteer Only | 0        | 14      |

| City Name                 | City Code | County            | City Class               | City Type      | No. Paid | No. Vol |
|---------------------------|-----------|-------------------|--------------------------|----------------|----------|---------|
| Locust Grove              | 4925      | 49 - Mayes        | City                     | Volunteer Only | 1        | 16      |
| Lone Grove                | 1030      | 10 - Carter       | City                     | Both           | 5        | 16      |
| Lone Wolf                 | 3820      | 38 - Kiowa        | City                     | Volunteer Only | 0        | 15      |
| Longdale                  | 0625      | 06 - Blaine       | City                     | Volunteer Only | 0        | 11      |
| Lookeba                   | 0813      | 08 - Caddo        | City                     | Volunteer Only | 0        | 10      |
| Lotawatah County Fire Dpt | 4917      | 49 - Mayes        | County                   | Volunteer Only | 0        | 11      |
| Loyal                     | 3720      | 37 - Kingfisher   | City                     | Volunteer Only | 0        | 14      |
| Lucien                    | 5206      | 52 - Noble        | County                   | Volunteer Only | 0        | 13      |
| Lula Rural Fire Dept      | 6209      | 62 - Pontotoc     | County                   | Volunteer Only | 0        | 7       |
| Luther                    | 5540      | 55 - Oklahoma     | City                     | Both           | 1        | 23      |
| Macomb                    | 6320      | 63 - Pottawatomie | City                     | Volunteer Only | 0        | 8       |
| Madill                    | 4810      | 48 - Marshall     | City                     | Both           | 7        | 16      |
| Manchester                | 2720      | 27 - Grant        | City                     | Volunteer Only | 0        | 8       |
| Mangum                    | 2815      | 28 - Greer        | City                     | Both           | 6        | 9       |
| Manitou                   | 7130      | 71 - Tillman      | City                     | Volunteer Only | 0        | 9       |
| Mannford                  | 1930      | 19 - Creek        | City                     | Volunteer Only | 0        | 19      |
| Mannsville                | 3510      | 35 - Johnston     | City                     | Volunteer Only | 0        | 3       |
| Maple                     | 6821      | 68 - Sequoyah     | County                   | Volunteer Only | 0        | 11      |
| Maramec                   | 5930      | 59 - Pawnee       | City                     | Volunteer Only | 0        | 12      |
| Marble City Assocation    | 6803      | 68 - Sequoyah     | County                   | Volunteer Only | 0        | 8       |
| Marietta                  | 4310      | 43 - Love         | City                     | Volunteer Only | 0        | 16      |
| Marland                   | 5202      | 52 - Noble        | City                     | Volunteer Only | 0        | 15      |
| Marlow                    | 6920      | 69 - Stephens     | City                     | Both           | 4        | 14      |
| Marshall                  | 4230      | 42 - Logan        | City                     | Volunteer Only | 0        | 13      |
| Maud                      | 6355      | 63 - Pottawatomie | City                     | Volunteer Only | 0        | 18      |
| Maysville                 | 2515      | 25 - Garvin       | City                     | Volunteer Only | 0        | 10      |
| McAlester                 | 6150      | 61 - Pittsburg    | City                     | Paid Only      | 42       | 0       |
| McCurtain                 | 3115      | 31 - Haskell      | City                     | Volunteer Only | 0        | 16      |
| McKey Sequoyah County     | 6815      | 68 - Sequoyah     | County                   | Volunteer Only | 0        | 12      |
| McLoud                    | 6315      | 63 - Pottawatomie | City                     | Both           | 6        | 8       |
| Medford                   | 2725      | 27 - Grant        | City                     | Volunteer Only | 0        | 17      |
| Meeker                    | 4135      | 41 - Lincoln      | City                     | Volunteer Only | 0        | 9       |
| Meno                      | 4720      | 47 - Major        | City                     | Volunteer Only | 0        | 14      |
| Meridian                  | 4207      | 42 - Logan        | County                   | Volunteer Only | 0        | 16      |
| Miami                     | 5820      | 58 - Ottawa       | City                     | Paid Only      | 26       | 0       |
| Mid County                | 0107      | 01 - Adair        | County                   | Volunteer Only | 0        | 9       |
| Midwest City              | 5555      | 55 - Oklahoma     | City                     | Paid Only      | 84       | 0       |
| Milburn                   | 3515      | 35 - Johnston     | City                     | Volunteer Only | 0        | 14      |
| Mill Creek                | 3504      | 35 - Johnston     | City                     | Volunteer Only | 0        | 17      |
| Millerton                 | 4521      | 45 - McCurtain    | City                     | Volunteer Only | 0        | 7       |
| Minco                     | 2620      | 26 - Grady        | City                     | Volunteer Only | 0        | 15      |
| Monkey Island Fpd         | 2102      | 21 - Delaware     | Fire Protection District | Both           | 11       | 6       |
| Moore                     | 1410      | 14 - Cleveland    | City                     | Paid Only      | 82       | 0       |

| City Name                 | City Code | County           | City Class               | City Type      | No. Paid | No. Vol |
|---------------------------|-----------|------------------|--------------------------|----------------|----------|---------|
| Mooreland                 | 7702      | 77 - Woodward    | City                     | Volunteer Only | 0        | 20      |
| Morgans Corner Fire Prot  | 5732      | 57 - Osage       | Fire Protection District | Volunteer Only | 0        | 7       |
| Morris                    | 5635      | 56 - Okmulgee    | City                     | Volunteer Only | 0        | 15      |
| Morrison                  | 5215      | 52 - Noble       | City                     | Volunteer Only | 0        | 17      |
| Mounds                    | 1935      | 19 - Creek       | City                     | Volunteer Only | 0        | 9       |
| Mt Park                   | 3825      | 38 - Kiowa       | City                     | Volunteer Only | 0        | 6       |
| Mt View County            | 5117      | 51 - Muskogee    | County                   | Volunteer Only | 0        | 15      |
| Muldrow                   | 6825      | 68 - Sequoyah    | City                     | Volunteer Only | 0        | 18      |
| Mulhall                   | 4240      | 42 - Logan       | City                     | Volunteer Only | 0        | 20      |
| Murry Spur                | 4026      | 40 - LeFlore     | County                   | Volunteer Only | 0        | 7       |
| Muskogee                  | 5130      | 51 - Muskogee    | City                     | Paid Only      | 93       | 0       |
| Mustang                   | 0915      | 09 - Canadian    | City                     | Both           | 26       | 1       |
| Mutual                    | 7703      | 77 - Woodward    | City                     | Volunteer Only | 0        | 12      |
| Nash                      | 2730      | 27 - Grant       | City                     | Volunteer Only | 0        | 13      |
| Nashoba                   | 6406      | 64 - Pushmataha  | County                   | Volunteer Only | 0        | 2       |
| Nelson                    | 1209      | 12 - Choctaw     | County                   | Volunteer Only | 0        | 19      |
| Nescatunga                | 0211      | 02 - Alfalfa     | County                   | Volunteer Only | 0        | 5       |
| New Hope                  | 0819      | 08 - Caddo       | County                   | Volunteer Only | 0        | 1       |
| Newcastle                 | 4435      | 44 - McClain     | City                     | Both           | 22       | 11      |
| Newkirk                   | 3630      | 36 - Kay         | City                     | Both           | 6        | 6       |
| Nichols Hills             | 5560      | 55 - Oklahoma    | City                     | Paid Only      | 15       | 0       |
| Nicoma Park               | 5565      | 55 - Oklahoma    | City                     | Both           | 2        | 4       |
| Nicut Rural               | 6816      | 68 - Sequoyah    | County                   | Volunteer Only | 0        | 12      |
| Noble                     | 1415      | 14 - Cleveland   | City                     | Both           | 13       | 10      |
| Non                       | 3211      | 32 - Hughes      | County                   | Volunteer Only | 0        | 13      |
| Norman                    | 1420      | 14 - Cleveland   | City                     | Paid Only      | 158      | 0       |
| North 48 Sunrise          | 5907      | 59 - Pawnee      | County                   | Volunteer Only | 0        | 16      |
| Nowata                    | 5315      | 53 - Nowata      | City                     | Both           | 4        | 19      |
| Nw Rogers County Fpd      | 6637      | 66 - Rogers      | Fire Protection District | Both           | 19       | 11      |
| Nw Rogers Mills           | 6501      | 65 - Roger Mills | County                   | Volunteer Only | 0        | 18      |
| Oak Cliff Fire Prot Dist  | 5527      | 55 - Oklahoma    | Fire Protection District | Both           | 14       | 23      |
| Oak Grove Fire Prot Dist  | 5016      | 50 - Murray      | Fire Protection District | Volunteer Only | 2        | 17      |
| Oak Grove Rural           | 5007      | 50 - Murray      | County                   | Volunteer Only | 0        | 9       |
| Oaks                      | 2125      | 21 - Delaware    | City                     | Volunteer Only | 0        | 10      |
| Oakwood                   | 2215      | 22 - Dewey       | City                     | Volunteer Only | 0        | 15      |
| Oil Center Rural Fire Dep | 6211      | 62 - Pontotoc    | County                   | Volunteer Only | 0        | 10      |
| Oilton                    | 1940      | 19 - Creek       | City                     | Volunteer Only | 0        | 16      |
| Okarche                   | 0935      | 09 - Canadian    | City                     | Volunteer Only | 0        | 14      |
| Okay                      | 7310      | 73 - Wagoner     | City                     | Volunteer Only | 0        | 19      |
| Okeene                    | 0630      | 06 - Blaine      | City                     | Volunteer Only | 0        | 16      |
| Okemah                    | 5415      | 54 - Okfuskee    | City                     | Volunteer Only | 0        | 10      |
| Oklahoma City             | 5570      | 55 - Oklahoma    | City                     | Paid Only      | 1047     | 0       |
| Okmulgee                  | 5640      | 56 - Okmulgee    | City                     | Paid Only      | 22       | 0       |

| City Name               | City Code | County            | City Class | City Type      | No. Paid | No. Vol |
|-------------------------|-----------|-------------------|------------|----------------|----------|---------|
| Oktaha Area County FD   | 5107      | 51 - Muskogee     | County     | Volunteer Only | 0        | 17      |
| Olustee                 | 3340      | 33 - Jackson      | City       | Volunteer Only | 0        | 14      |
| Omega                   | 3706      | 37 - Kingfisher   | County     | Volunteer Only | 0        | 15      |
| Onapa                   | 4911      | 49 - Mayes        | County     | Volunteer Only | 0        | 7       |
| Optima                  | 7025      | 70 - Texas        | City       | Volunteer Only | 0        | 0       |
| Orion                   | 4407      | 44 - McClain      | County     | Volunteer Only | 0        | 15      |
| Orlando                 | 4209      | 42 - Logan        | City       | Volunteer Only | 0        | 16      |
| Orr                     | 4302      | 43 - Love         | County     | Volunteer Only | 0        | 11      |
| Osage Volunteer         | 5708      | 57 - Osage        | City       | Volunteer Only | 0        | 2       |
| Owasso                  | 7230      | 72 - Tulsa        | City       | Both           | 69       | 0       |
| Paden                   | 5420      | 54 - Okfuskee     | City       | Volunteer Only | 0        | 14      |
| Panama                  | 4035      | 40 - LeFlore      | City       | Volunteer Only | 0        | 14      |
| Paoli                   | 2520      | 25 - Garvin       | City       | Volunteer Only | 0        | 13      |
| Pauls Valley            | 2525      | 25 - Garvin       | City       | Both           | 8        | 14      |
| Pawhuska                | 5745      | 57 - Osage        | City       | Both           | 8        | 8       |
| Pawnee                  | 5935      | 59 - Pawnee       | City       | Volunteer Only | 0        | 24      |
| Payne                   | 4711      | 47 - Major        | County     | Volunteer Only | 0        | 9       |
| Peoria                  | 5801      | 58 - Ottawa       | City       | Volunteer Only | 0        | 11      |
| Perkins                 | 6015      | 60 - Payne        | City       | Both           | 3        | 11      |
| Pernell                 | 2511      | 25 - Garvin       | County     | Volunteer Only | 0        | 12      |
| Perry                   | 5220      | 52 - Noble        | City       | Both           | 13       | 9       |
| Pickett Rural Fire Dept | 6204      | 62 - Pontotoc     | County     | Volunteer Only | 0        | 11      |
| Piedmont                | 0920      | 09 - Canadian     | City       | Both           | 11       | 5       |
| Pine Creek              | 4807      | 48 - Marshall     | County     | Volunteer Only | 0        | 3       |
| Pink                    | 6325      | 63 - Pottawatomie | City       | Volunteer Only | 0        | 15      |
| Pioneer Skeleton        | 2404      | 24 - Garfield     | County     | Volunteer Only | 0        | 13      |
| Plainview               | 5609      | 56 - Okmulgee     | County     | Volunteer Only | 0        | 12      |
| Pocola                  | 4038      | 40 - LeFlore      | City       | Volunteer Only | 0        | 22      |
| Ponca City              | 3635      | 36 - Kay          | City       | Paid Only      | 65       | 0       |
| Pond Creek              | 2735      | 27 - Grant        | City       | Volunteer Only | 0        | 16      |
| Porter                  | 7315      | 73 - Wagoner      | City       | Volunteer Only | 0        | 14      |
| Porum                   | 5140      | 51 - Muskogee     | City       | Volunteer Only | 0        | 19      |
| Poteau                  | 4040      | 40 - LeFlore      | City       | Both           | 16       | 5       |
| Prague                  | 4140      | 41 - Lincoln      | City       | Volunteer Only | 0        | 21      |
| Prue                    | 5737      | 57 - Osage        | City       | Volunteer Only | 0        | 4       |
| Pryor                   | 4935      | 49 - Mayes        | City       | Both           | 20       | 9       |
| Purcell                 | 4415      | 44 - McClain      | City       | Both           | 15       | 11      |
| Pushmataha Sobol        | 6412      | 64 - Pushmataha   | County     | Volunteer Only | 0        | 5       |
| Putnam                  | 2220      | 22 - Dewey        | City       | Volunteer Only | 0        | 5       |
| Quapaw                  | 5840      | 58 - Ottawa       | City       | Volunteer Only | 0        | 17      |
| Quinton                 | 6160      | 61 - Pittsburg    | City       | Volunteer Only | 0        | 14      |
| Ralston                 | 5940      | 59 - Pawnee       | City       | Volunteer Only | 0        | 16      |
| Ramona                  | 7425      | 74 - Washington   | City       | Volunteer Only | 0        | 5       |

| City Name              | City Code | County           | City Class               | City Type      | No. Paid | No. Vol |
|------------------------|-----------|------------------|--------------------------|----------------|----------|---------|
| Ranch Drive            | 3611      | 36 - Kay         | County                   | Volunteer Only | 0        | 17      |
| Randlett               | 1702      | 17 - Cotton      | City                     | Volunteer Only | 0        | 0       |
| Ratliff City           | 1060      | 10 - Carter      | City                     | Volunteer Only | 0        | 21      |
| Rattan                 | 6440      | 64 - Pushmataha  | City                     | Volunteer Only | 0        | 14      |
| Ravia                  | 3525      | 35 - Johnston    | City                     | Volunteer Only | 0        | 12      |
| Reagan                 | 3502      | 35 - Johnston    | County                   | Volunteer Only | 0        | 8       |
| Red Bird               | 7303      | 73 - Wagoner     | City                     | Volunteer Only | 0        | 8       |
| Red Oak                | 3905      | 39 - Latimer     | City                     | Volunteer Only | 0        | 23      |
| Red Rock               | 5225      | 52 - Noble       | City                     | Volunteer Only | 0        | 12      |
| Redland                | 6806      | 68 - Sequoyah    | County                   | Volunteer Only | 0        | 7       |
| Reydon                 | 6515      | 65 - Roger Mills | City                     | Volunteer Only | 0        | 24      |
| Rfpd 1 Sequoyah County | 6837      | 68 - Sequoyah    | Fire Protection District | Volunteer Only | 0        | 6       |
| Richland               | 0909      | 09 - Canadian    | Fire Protection District | Volunteer Only | 1        | 11      |
| Ringling               | 3415      | 34 - Jefferson   | City                     | Volunteer Only | 0        | 18      |
| Ringold Vfd            | 4812      | 48 - Marshall    | County                   | Volunteer Only | 0        | 7       |
| Ringwood               | 4725      | 47 - Major       | City                     | Volunteer Only | 0        | 19      |
| Ripley                 | 6020      | 60 - Payne       | City                     | Volunteer Only | 0        | 16      |
| River Road             | 3612      | 36 - Kay         | County                   | Volunteer Only | 0        | 7       |
| Roberta                | 0724      | 07 - Bryan       | County                   | Volunteer Only | 0        | 15      |
| Rock Township Rfd      | 5208      | 52 - Noble       | County                   | Volunteer Only | 0        | 9       |
| Rocky                  | 7540      | 75 - Washita     | City                     | Volunteer Only | 0        | 9       |
| Roff                   | 6220      | 62 - Pontotoc    | City                     | Volunteer Only | 0        | 14      |
| Roland                 | 6830      | 68 - Sequoyah    | City                     | Volunteer Only | 0        | 12      |
| Rolling Hills Fpd #1   | 7337      | 73 - Wagoner     | Fire Protection District | Volunteer Only | 0        | 12      |
| Roosevelt              | 3835      | 38 - Kiowa       | City                     | Volunteer Only | 0        | 10      |
| Rosedale               | 4708      | 47 - Major       | City                     | Volunteer Only | 0        | 7       |
| Rosston                | 3004      | 30 - Harper      | City                     | Volunteer Only | 0        | 10      |
| Rush Springs           | 2625      | 26 - Grady       | City                     | Volunteer Only | 0        | 9       |
| Russell                | 2806      | 28 - Greer       | County                   | Volunteer Only | 0        | 19      |
| Ryan                   | 3420      | 34 - Jefferson   | City                     | Both           | 0        | 14      |
| Salem/Ryal             | 4908      | 49 - Mayes       | County                   | Volunteer Only | 0        | 9       |
| Salina                 | 4940      | 49 - Mayes       | City                     | Volunteer Only | 0        | 13      |
| Sallisaw               | 6835      | 68 - Sequoyah    | City                     | Paid Only      | 18       | 0       |
| Sam'S Point            | 6105      | 61 - Pittsburg   | County                   | Volunteer Only | 0        | 2       |
| Sand Springs           | 7235      | 72 - Tulsa       | City                     | Paid Only      | 39       | 0       |
| Sapulpa                | 1945      | 19 - Creek       | City                     | Paid Only      | 50       | 0       |
| Sasakwa                | 6715      | 67 - Seminole    | City                     | Volunteer Only | 0        | 6       |
| Savanna                | 6165      | 61 - Pittsburg   | City                     | Volunteer Only | 0        | 14      |
| Sawyer/Choctaw         | 1210      | 12 - Choctaw     | County                   | Volunteer Only | 0        | 10      |
| Sayre                  | 0520      | 05 - Beckham     | City                     | Volunteer Only | 0        | 14      |
| Seiling                | 2225      | 22 - Dewey       | City                     | Volunteer Only | 0        | 20      |
| Seminole               | 6720      | 67 - Seminole    | City                     | Both           | 20       | 1       |
| Sentinel               | 7545      | 75 - Washita     | City                     | Volunteer Only | 0        | 14      |

| City Name                 | City Code | County            | City Class               | City Type      | No. Paid | No. Vol |
|---------------------------|-----------|-------------------|--------------------------|----------------|----------|---------|
| Shady Point               | 4012      | 40 - LeFlore      | City                     | Volunteer Only | 0        | 12      |
| Sharon                    | 7705      | 77 - Woodward     | County                   | Volunteer Only | 0        | 20      |
| Shattuck                  | 2320      | 23 - Ellis        | City                     | Volunteer Only | 0        | 22      |
| Shawnee                   | 6335      | 63 - Pottawatomie | City                     | Paid Only      | 55       | 0       |
| Sherwood Fire Dept        | 4819      | 48 - Marshall     | County                   | Volunteer Only | 0        | 13      |
| Shidler                   | 5765      | 57 - Osage        | City                     | Volunteer Only | 0        | 11      |
| Silo                      | 0721      | 07 - Bryan        | County                   | Volunteer Only | 0        | 6       |
| Skedee                    | 5909      | 59 - Pawnee       | City                     | Volunteer Only | 0        | 9       |
| Skiatook                  | 7270      | 72 - Tulsa        | City                     | Both           | 27       | 9       |
| Slaughterville            | 1430      | 14 - Cleveland    | City                     | Volunteer Only | 0        | 11      |
| Sneed                     | 1008      | 10 - Carter       | County                   | Volunteer Only | 0        | 13      |
| Snyder                    | 3840      | 38 - Kiowa        | City                     | Volunteer Only | 0        | 11      |
| So. Coffeyville           | 5320      | 53 - Nowata       | City                     | Volunteer Only | 0        | 20      |
| Sooner Volunteer          | 4205      | 42 - Logan        | County                   | Volunteer Only | 0        | 15      |
| Soper                     | 1220      | 12 - Choctaw      | City                     | Volunteer Only | 0        | 10      |
| Spaulding                 | 3212      | 32 - Hughes       | City                     | Volunteer Only | 0        | 9       |
| Spavinaw                  | 4945      | 49 - Mayes        | City                     | Volunteer Only | 0        | 13      |
| Speer                     | 1212      | 12 - Choctaw      | County                   | Volunteer Only | 0        | 1       |
| Spencer                   | 5580      | 55 - Oklahoma     | City                     | Both           | 6        | 0       |
| Sperry                    | 7245      | 72 - Tulsa        | City                     | Volunteer Only | 0        | 12      |
| Spiro                     | 4045      | 40 - LeFlore      | City                     | Volunteer Only | 0        | 20      |
| Springer                  | 1020      | 10 - Carter       | City                     | Volunteer Only | 0        | 16      |
| Sterling                  | 1645      | 16 - Comanche     | City                     | Volunteer Only | 0        | 13      |
| Stigler                   | 3120      | 31 - Haskell      | City                     | Volunteer Only | 0        | 23      |
| Stillwater                | 6025      | 60 - Payne        | City                     | Paid Only      | 71       | 0       |
| Stilwell                  | 0105      | 01 - Adair        | City                     | Volunteer Only | 0        | 16      |
| Stonebluff Fire Prot Dist | 7357      | 73 - Wagoner      | Fire Protection District | Volunteer Only | 0        | 8       |
| Stonewall                 | 6225      | 62 - Pontotoc     | City                     | Volunteer Only | 0        | 12      |
| Stratford                 | 2530      | 25 - Garvin       | City                     | Volunteer Only | 0        | 21      |
| Stringtown                | 0315      | 03 - Atoka        | City                     | Volunteer Only | 0        | 9       |
| Strong City               | 6506      | 65 - Roger Mills  | City                     | Volunteer Only | 0        | 17      |
| Strother                  | 6708      | 67 - Seminole     | County                   | Volunteer Only | 0        | 14      |
| Stroud                    | 4150      | 41 - Lincoln      | City                     | Volunteer Only | 0        | 19      |
| Stuart                    | 3206      | 32 - Hughes       | City                     | Volunteer Only | 0        | 16      |
| Sulphur                   | 5015      | 50 - Murray       | City                     | Both           | 9        | 11      |
| Summit                    | 5118      | 51 - Muskogee     | City                     | Volunteer Only | 0        | 1       |
| Sumner                    | 5207      | 52 - Noble        | County                   | Volunteer Only | 0        | 22      |
| Sw Lincoln County Fpd     | 4157      | 41 - Lincoln      | Fire Protection District | Volunteer Only | 1        | 8       |
| Sweetwater                | 0507      | 05 - Beckham      | City                     | Volunteer Only | 0        | 19      |
| Swoda                     | 2035      | 20 - Custer       | City                     | Paid Only      | 0        | 0       |
| Taft                      | 5145      | 51 - Muskogee     | City                     | Volunteer Only | 0        | 14      |
| Tahlequah                 | 1115      | 11 - Cherokee     | City                     | Both           | 24       | 12      |
| Talihina                  | 3950      | 39 - Latimer      | City                     | Volunteer Only | 0        | 14      |

| City Name                 | City Code | County            | City Class | City Type      | No. Paid | No. Vol |
|---------------------------|-----------|-------------------|------------|----------------|----------|---------|
| Taloga                    | 2230      | 22 - Dewey        | City       | Volunteer Only | 0        | 21      |
| Tamaha                    | 3101      | 31 - Haskell      | City       | Volunteer Only | 0        | 12      |
| Tannehill-Scipio-Lakearea | 6127      | 61 - Pittsburg    | County     | Volunteer Only | 0        | 8       |
| Tecumseh                  | 6340      | 63 - Pottawatomie | City       | Both           | 5        | 12      |
| Temple                    | 1715      | 17 - Cotton       | City       | Volunteer Only | 0        | 12      |
| Terral                    | 3430      | 34 - Jefferson    | City       | Volunteer Only | 0        | 13      |
| Texhoma                   | 7030      | 70 - Texas        | City       | Volunteer Only | 0        | 18      |
| Texola                    | 0525      | 05 - Beckham      | City       | Volunteer Only | 0        | 9       |
| Texoma Fire District      | 4821      | 48 - Marshall     | County     | Volunteer Only | 0        | 9       |
| The Village               | 5590      | 55 - Oklahoma     | City       | Paid Only      | 21       | 0       |
| Thomas                    | 2025      | 20 - Custer       | City       | Volunteer Only | 0        | 14      |
| Tia Juana Community Area  | 2117      | 21 - Delaware     | County     | Volunteer Only | 0        | 7       |
| Tiger Mountain            | 4918      | 49 - Mayes        | County     | Volunteer Only | 0        | 5       |
| Tipton                    | 7135      | 71 - Tillman      | City       | Volunteer Only | 0        | 10      |
| Tishomingo                | 3530      | 35 - Johnston     | City       | Both           | 3        | 14      |
| Tonkawa                   | 3640      | 36 - Kay          | City       | Both           | 10       | 8       |
| Town of Mountain View     | 3830      | 38 - Kiowa        | City       | Volunteer Only | 0        | 12      |
| Tribbey                   | 6342      | 63 - Pottawatomie | City       | Volunteer Only | 0        | 14      |
| Tryon                     | 4155      | 41 - Lincoln      | City       | Volunteer Only | 0        | 6       |
| Tullahassee               | 7325      | 73 - Wagoner      | City       | Volunteer Only | 0        | 13      |
| Tulsa                     | 6650      | 66 - Rogers       | City       | Paid Only      | 749      | 0       |
| Tupelo                    | 1505      | 15 - Coal         | County     | Volunteer Only | 0        | 9       |
| Tushka                    | 0325      | 03 - Atoka        | City       | Volunteer Only | 0        | 6       |
| Tuttle                    | 2630      | 26 - Grady        | City       | Both           | 20       | 9       |
| Tyrone                    | 7035      | 70 - Texas        | City       | Volunteer Only | 0        | 9       |
| Union City                | 0925      | 09 - Canadian     | City       | Volunteer Only | 0        | 19      |
| Union Valley              | 6214      | 62 - Pontotoc     | County     | Volunteer Only | 0        | 2       |
| Valley View               | 1623      | 16 - Comanche     | County     | Volunteer Only | 0        | 11      |
| Valliant                  | 4525      | 45 - McCurtain    | City       | Both           | 0        | 16      |
| Vanoss Rural Fire Dept    | 6217      | 62 - Pontotoc     | County     | Volunteer Only | 0        | 9       |
| Velma                     | 6925      | 69 - Stephens     | City       | Volunteer Only | 0        | 12      |
| Verden                    | 2610      | 26 - Grady        | City       | Volunteer Only | 0        | 14      |
| Vian                      | 6840      | 68 - Sequoyah     | City       | Volunteer Only | 0        | 7       |
| Vici                      | 2235      | 22 - Dewey        | City       | Volunteer Only | 0        | 20      |
| Vinita                    | 1820      | 18 - Craig        | City       | Both           | 9        | 12      |
| Wagoner                   | 7330      | 73 - Wagoner      | City       | Both           | 8        | 9       |
| Wainwright                | 5150      | 51 - Muskogee     | City       | Volunteer Only | 0        | 10      |
| Wakita                    | 2745      | 27 - Grant        | City       | Volunteer Only | 0        | 14      |
| Walker                    | 2513      | 25 - Garvin       | County     | Volunteer Only | 0        | 6       |
| Walters                   | 1720      | 17 - Cotton       | City       | Both           | 3        | 19      |
| Wanette                   | 6345      | 63 - Pottawatomie | City       | Volunteer Only | 0        | 12      |
| Wapanucka                 | 3507      | 35 - Johnston     | City       | Volunteer Only | 0        | 8       |
| Warner                    | 5155      | 51 - Muskogee     | City       | Volunteer Only | 0        | 12      |

| City Name               | City Code | County         | City Class               | City Type            | No. Paid | No. Vol |
|-------------------------|-----------|----------------|--------------------------|----------------------|----------|---------|
| Warr Acres              | 5595      | 55 - Oklahoma  | City                     | Paid Only            | 19       | 0       |
| Washington              | 4425      | 44 - McClain   | City                     | Volunteer Only       | 0        | 12      |
| Watonga                 | 0635      | 06 - Blaine    | City                     | Both                 | 4        | 14      |
| Watts                   | 0110      | 01 - Adair     | City                     | Volunteer Only       | 0        | 10      |
| Waukomis                | 2465      | 24 - Garfield  | City                     | Volunteer Only       | 0        | 17      |
| Waurika                 | 3435      | 34 - Jefferson | City                     | Volunteer Only       | 0        | 17      |
| Wayne                   | 4430      | 44 - McClain   | City                     | Volunteer Only       | 0        | 12      |
| Waynoka                 | 7630      | 76 - Woods     | City                     | Volunteer Only       | 0        | 14      |
| Weatherford             | 2030      | 20 - Custer    | City                     | Both                 | 20       | 13      |
| Webbers Falls           | 5160      | 51 - Muskogee  | City                     | Volunteer Only       | 0        | 20      |
| Welch                   | 1825      | 18 - Craig     | City                     | Volunteer Only       | 0        | 12      |
| Weleetka                | 5425      | 54 - Okfuskee  | City                     | Volunteer Only       | 0        | 12      |
| Wellston                | 4160      | 41 - Lincoln   | City                     | Volunteer Only       | 0        | 13      |
| West Tenkiller          | 6814      | 68 - Sequoyah  | County                   | Volunteer Only       | 0        | 15      |
| Westport                | 5965      | 59 - Pawnee    | City                     | Volunteer Only       | 0        | 8       |
| Westville               | 0115      | 01 - Adair     | City                     | Volunteer Only       | 0        | 18      |
| Wetumka                 | 3235      | 32 - Hughes    | City                     | Volunteer Only       | 0        | 13      |
| Wewoka                  | 6725      | 67 - Seminole  | City                     | Both                 | 10       | 2       |
| White Horn Rural        | 7309      | 73 - Wagoner   | Fire Protection District | Volunteer Only       | 0        | 13      |
| Whitefield              | 3106      | 31 - Haskell   | City                     | Volunteer Only       | 0        | 11      |
| Wilburton               | 3910      | 39 - Latimer   | City                     | Volunteer Only       | 0        | 18      |
| Willow                  | 2820      | 28 - Greer     | City                     | Volunteer Only       | 0        | 12      |
| Wilson                  | 1025      | 10 - Carter    | City                     | Volunteer Only       | 0        | 19      |
| Wilson County Fire Dept | 5613      | 56 - Okmulgee  | County                   | Volunteer Only       | 0        | 13      |
| Wister                  | 4055      | 40 - LeFlore   | City                     | Volunteer Only       | 0        | 16      |
| Woodcrest Rural         | 4213      | 42 - Logan     | Fire Protection District | Volunteer Only       | 0        | 27      |
| Woodford                | 1017      | 10 - Carter    | County                   | Volunteer Only       | 0        | 9       |
| Woodward                | 7730      | 77 - Woodward  | City                     | Both                 | 25       | 14      |
| Wright City             | 4550      | 45 - McCurtain | City                     | Volunteer Only       | 0        | 17      |
| Wyandotte               | 5845      | 58 - Ottawa    | City                     | Volunteer Only       | 0        | 25      |
| Wynnewood               | 2535      | 25 - Garvin    | City                     | Volunteer Only       | 0        | 21      |
| Yale                    | 6030      | 60 - Payne     | City                     | Volunteer Only       | 0        | 15      |
| Yuba                    | 0723      | 07 - Bryan     | County                   | Volunteer Only       | 0        | 28      |
| Yukon                   | 0930      | 09 - Canadian  | City                     | Both                 | 42       | 0       |
| Zena                    | 2113      | 21 - Delaware  | County                   | Volunteer Only       | 0        | 13      |
|                         |           |                |                          |                      |          |         |
| <b>Count:</b>           | 637       |                |                          | <b>Grand Totals:</b> | 4,792    | 7,474   |