## **Bill Summary** 2<sup>nd</sup> Session of the 57<sup>th</sup> Legislature

Bill No.: SB 1090
Version: INT
Request No.: 2403
Author: Sen. Dahm
Date: 11/13/2019

## **Bill Analysis**

SB 1090 creates a new individual tax credit equal to the amount of fees needed to complete a firearms training and safety course as defined in Oklahoman law, the fees associated with filing an application to carry a concealed or unconcealed firearm, or both. The credit is capped at no more than \$65.00 annually as it applies to claims associated with firearms training and safety courses and the minimum applicable statutory fees as it relates to filing an application for concealed or unconcealed carry. To claim the credit, taxpayers must provide such documentation as may be determined by the Oklahoma Tax Commission to verify the amount of fees paid.

Prepared by: Kalen Taylor