

1 STATE OF OKLAHOMA

2 1st Session of the 57th Legislature (2019)

3 HOUSE BILL 1359

By: Hasenbeck and McBride

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6 AS INTRODUCED

7 An Act relating to income tax; creating tax credit
8 for certain classroom expenses of a teacher; limiting
9 credit; defining terms; providing that credit is not
10 refundable; providing for codification; and providing
11 an effective date.

12 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

13 SECTION 1. NEW LAW A new section of law to be codified
14 in the Oklahoma Statutes as Section 2357.90 of Title 68, unless
15 there is created a duplication in numbering, reads as follows:

16 A. For tax years beginning after December 31, 2018, there shall
17 be allowed as a credit against the tax imposed by Section 2355 of
18 Title 68 of the Oklahoma Statutes for the amount incurred in the
19 corresponding tax year for unreimbursed classroom expenses up to
20 Five Hundred Dollars (\$500.00) for any individual employed as a
21 teacher in a public school during that tax year.

22 B. As used in this section:

23 1. "Classroom expenses" means amounts paid or incurred for
24 participation in professional development courses, books, supplies,

1 computer equipment or related software, other equipment and
2 supplementary materials that are used in the classroom. For courses
3 in physical education, the expenses for supplies must be for
4 athletic supplies; and

5 2. "Teacher" means a person defined as a teacher in Section 1-
6 116 of Title 70 of the Oklahoma Statutes, except the position of
7 superintendent.

8 C. The amount of the credit authorized by this section shall
9 not exceed the amount of any tax liability of the taxpayer.

10 SECTION 2. This act shall become effective November 1, 2019.

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12 57-1-6801 MB 12/31/18

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