

**COMMITTEE AMENDMENT**

HOUSE OF REPRESENTATIVES

State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB1927 \_\_\_\_\_  
 \_\_\_\_\_ Of the printed Bill  
 Page \_\_\_\_\_ Section \_\_\_\_\_ Lines \_\_\_\_\_  
 \_\_\_\_\_ Of the Engrossed Bill

By striking the Title, the Enacting Clause, the entire bill, and by inserting in lieu thereof the following language:

**AMEND TITLE TO CONFORM TO AMENDMENTS**

Amendment submitted by: Ryan Martinez

Adopted: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
Reading Clerk

1 STATE OF OKLAHOMA

2 1st Session of the 58th Legislature (2021)

3 PROPOSED  
4 COMMITTEE SUBSTITUTE  
5 FOR  
6 HOUSE BILL NO. 1927

By: Martinez

7  
8 PROPOSED COMMITTEE SUBSTITUTE

9 An Act relating to revenue and taxation; creating tax  
10 credit for parents and guardians of certain school  
11 children; establishing credit amount; limiting credit  
12 to certain tax year; limiting maximum credit amount;  
13 and providing an effective date.

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

15 SECTION 1. NEW LAW A new section of law to be codified  
16 in the Oklahoma Statutes as Section 2357A of Title 68, unless there  
17 is created a duplication in numbering, reads as follows:

18 A. For the tax year beginning January 1, 2021, there shall be  
19 allowed a one-time credit against the income tax imposed by Section  
20 2355 of Title 68 of the Oklahoma Statutes for the parent or legal  
21 guardian of any child residing in the household who was enrolled in  
22 pre-kindergarten through twelfth grade of any common school district  
23 in the state.

1 B. The credit provided for in subsection A of this section  
2 shall be equal to One Thousand Dollars (\$1,000.00).

3 C. The maximum credit for any parent or guardian under the  
4 provisions of this section shall be One Thousand Dollars (\$1,000.00)  
5 regardless of the number of children within the household enrolled  
6 in a common school district.

7 SECTION 2. This act shall become effective November 1, 2021.

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9 58-1-7681 JM 02/23/21

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