

1                   **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2                                   STATE OF OKLAHOMA

3                                   1st Session of the 58th Legislature (2021)

4 COMMITTEE SUBSTITUTE  
5 FOR  
6 HOUSE BILL NO. 1927

By: Martinez of the House

and

**Pugh** of the Senate

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10                                   COMMITTEE SUBSTITUTE

11                   [ revenue and taxation - tax credit - parents of  
12                   school children - effective date ]

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

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

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

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

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

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

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11 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated  
12 02/25/2021 - DO PASS, As Amended and Coauthored.

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