

**BILL SUMMARY**  
1<sup>st</sup> Session of the 59<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>HB2318</b>
<b>Version:</b>	<b>FULLPCS2</b>
<b>Request Number:</b>	<b>7780</b>
<b>Author:</b>	<b>Rep. McBride</b>
<b>Date:</b>	<b>3/2/2023</b>
<b>Impact:</b>	<b>Please see previous summary of this measure</b>

**Research Analysis**

The second proposed committee substitute for HB 2318 extends the Oklahoma Equal Opportunity Education Scholarship tax credit to cover contributions made to eligible college and university foundations.

The tax credits are capped at \$25 million total for all university foundations, and the tax credit amount is capped at \$6 million per individual institution of higher education.

Prepared By: Emily Byrne

**Fiscal Analysis**

The measure is currently under review and impact information will be completed.

Prepared By: House Fiscal Staff

**Other Considerations**

None.