

**Bill Summary**  
1<sup>st</sup> Session of the 59<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 1083</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.:</b>	<b>1566</b>
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<b>Date:</b>	<b>02/02/2023</b>

**Bill Analysis**

SB 1083 creates an income tax credit beginning tax year 2024, for educational choice expenses incurred during the tax year for taxpayers with a child who is eligible to enroll in a public school and enrolled in a public school, charter school, private school, or private educational program that can be used to satisfy the state's compulsory school attendance requirements that is not affiliated with the student's resident district. The credit for each child is capped at \$2,500.00 and may only be claimed by a taxpayer for whom the child qualifies as a dependent. Excess credit may be carried over for a period not to exceed 2 years. The Oklahoma Tax Commission may require the submission of receipts and similar documentation to confirm the taxpayer's statement of the allowable credit.

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