

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

<b>Bill No.:</b>	<b>SB 971</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.:</b>	<b>321</b>
<b>Author:</b>	<b>Sen. Bullard</b>
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**Bill Analysis**

SB 971 creates an income tax credit for educational choice expenses incurred during the tax year for taxpayers with a child who qualifies as a dependent of the taxpayer and who is enrolled in a public, charter, 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 maximum credit that may be awarded to a claimant is capped at \$3,500.00 for each qualifying dependent. Claims shall not be itemized as deductions for the same tax year when computing Oklahoma taxable income. The Tax Commission shall not require any school or other organization to provide documentation or otherwise act to verify claims for a credit but may require the claimant to submit receipts.

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