

**COMMITTEE AMENDMENT**

HOUSE OF REPRESENTATIVES

State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB1092 \_\_\_\_\_  
 \_\_\_\_\_ Of the printed Bill  
 Page \_\_\_\_\_ Section \_\_\_\_\_ Lines \_\_\_\_\_  
 \_\_\_\_\_ Of the Engrossed Bill

By deleting the content of the entire measure, and by inserting in lieu thereof the following language:

**AMEND TITLE TO CONFORM TO AMENDMENTS**

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

Amendment submitted by: Ryan Eaves \_\_\_\_\_

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

1 STATE OF OKLAHOMA

2 1st Session of the 60th Legislature (2025)

3 PROPOSED COMMITTEE  
4 SUBSTITUTE  
5 FOR  
6 HOUSE BILL NO. 1092

By: Eaves

7  
8 PROPOSED COMMITTEE SUBSTITUTE

9 An Act relating to revenue and taxation; creating the  
10 Oklahoma Trade School Tuition Tax Credit; defining  
11 terms; providing eligibility for claiming credit;  
12 providing when credit may be claimed; excluding  
13 certain individuals from claiming credit; prohibiting  
14 credit from reducing liability to less than zero;  
15 providing carryover; providing for noncodification;  
16 providing for codification; and providing an  
17 effective date.

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

19 SECTION 1. NEW LAW A new section of law not to be  
20 codified in the Oklahoma Statutes reads as follows:

21 This act shall be known and may be cited as the "Oklahoma Trade  
22 School Tuition Tax Credit".

23 SECTION 2. NEW LAW A new section of law to be codified  
24 in the Oklahoma Statutes as Section 2357.701 of Title 68, unless  
there is created a duplication in numbering, reads as follows:

A. As used in this section:

1        1. "Qualified program" means a trade school or vocational  
2 school located in Oklahoma that specializes in providing practical  
3 training and education in specific trades and technical fields.  
4 This shall include trade or vocational schools that offer  
5 specialized programs in heating, ventilation, and air conditioning  
6 (HVAC), plumbing, automotive mechanics, electrical work, carpentry,  
7 welding, and construction; and

8        2. "Taxpayer" means a natural person.

9        B. For taxable years beginning on or after January 1, 2026,  
10 there shall be allowed as a credit against the tax imposed pursuant  
11 to Section 2355 of Title 68 of the Oklahoma Statutes in the amount  
12 of Seven Thousand Five Hundred Dollars (\$7,500.00) or the amount of  
13 costs incurred for tuition and fees for attending a qualified  
14 program, whichever is less, for a taxpayer who has received  
15 certification from a qualified program. A taxpayer shall only be  
16 eligible to claim this credit once, and it shall be claimed within  
17 three (3) calendar years of receiving their certification.

18        C. Any individual that received a post-secondary tuition  
19 scholarship offered by a career technology center located in the  
20 State of Oklahoma for students living within the boundaries of the  
21 technology school district shall not be eligible to claim this  
22 credit.

23        D. The credit authorized by this section shall not be used to  
24 reduce the income tax liability of the taxpayer to less than zero

1 (0). To the extent not used, the credit authorized by this section  
2 shall be allowed to carry over, in order, to each of the three (3)  
3 following taxable years.

4 SECTION 3. This act shall become effective November 1, 2025.

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6 60-1-12551 AO 02/13/25

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