

COMMITTEE AMENDMENT
HOUSE OF REPRESENTATIVES
State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB2102 _____
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: Annie Menz _____

Reading Clerk

1 STATE OF OKLAHOMA

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

3 PROPOSED POLICY
4 COMMITTEE SUBSTITUTE
5 FOR
6 HOUSE BILL NO. 2102

By: Menz

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8 PROPOSED POLICY COMMITTEE SUBSTITUTE

9 An Act relating to revenue and taxation; creating
10 income tax credit for married individuals who obtain
11 couples counseling; defining terms; prohibiting
12 credit from reducing income tax liability to less
13 than zero; providing for codification; and providing
14 an effective date.

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

16 SECTION 1. NEW LAW A new section of law to be codified
17 in the Oklahoma Statutes as Section 2357.701 of Title 68, unless
18 there is created a duplication in numbering, reads as follows:

19 A. As used in this section:

20 1. "Couples counseling" means couples marriage counseling or
21 couples therapy that focuses on improving the relationship and
22 marriage between two individuals. This shall include, but is not
23 limited to, couples counseling obtained through a trained therapist,
24 licensed doctor, or religious leader; and

1 2. "Taxpayer" means a natural person who is legally married at
2 the time of incurring costs for obtaining couples counseling as
3 defined by this act.

4 B. For taxable years beginning on or after January 1, 2026,
5 there shall be allowed as a credit against the tax imposed pursuant
6 to Section 2355 of Title 68 of the Oklahoma Statutes equal to one
7 hundred percent (100%) of the costs incurred for obtaining couples
8 counseling.

9 C. The credit authorized by this act shall not be used to
10 reduce the income tax liability of the taxpayer to less than zero
11 (0).

12 SECTION 2. This act shall become effective January 1, 2026.

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14 60-1-12420 AO 02/10/25

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