

**COMMITTEE AMENDMENT**  
HOUSE OF REPRESENTATIVES  
State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB2610 \_\_\_\_\_  
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:

Erick.Harris

**AMEND TITLE TO CONFORM TO AMENDMENTS**

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

Amendment submitted by: Erick Harris

\_\_\_\_\_

\_\_\_\_\_  
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. 2610

By: Harris

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8 PROPOSED POLICY COMMITTEE SUBSTITUTE

9 An Act relating to revenue and taxation; amending  
10 Section 1, Chapter 341, O.S.L. 2022 (68 O.S. Supp.  
11 2024, Section 2357.601), which relates to  
12 nonrecurring adoption expenses credit; modifying  
13 amount of credit; and providing an effective date.

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

15 SECTION 1. AMENDATORY Section 1, Chapter 341, O.S.L.  
16 2022 (68 O.S. Supp. 2024, Section 2357.601), is amended to read as  
17 follows:

18 Section 2357.601. A. As used in this section, "nonrecurring  
19 adoption expenses" means adoption fees, court costs, medical  
20 expenses, attorney fees, and expenses which are directly related to  
21 the legal process of adoption of a child including, but not limited  
22 to, costs relating to the adoption study, health and psychological  
23 examinations, transportation, and reasonable costs of lodging and  
24 food for the child or adoptive parents which are incurred to

1 complete the adoption process and are not reimbursed by other  
2 sources. The term nonrecurring adoption expenses shall not include  
3 attorney fees incurred for the purpose of litigating a contested  
4 adoption, from and after the point of the initiation of the contest,  
5 costs associated with physical remodeling, renovation, and  
6 alteration of the adoptive parents' home or property, except for a  
7 special needs child as authorized by the court.

8 B. For taxable years beginning on or after January 1, ~~2023~~  
9 2026, there shall be allowed a credit against the tax imposed  
10 pursuant to Section 2355 of Title 68 of the Oklahoma Statutes for  
11 nonrecurring adoption expenses paid by a resident individual  
12 taxpayer in connection with:

- 13 1. The adoption of a minor; or
- 14 2. A proposed adoption of a minor which did not result in a  
15 decreed adoption.

16 C. The amount of the tax credit authorized by this section  
17 shall be equal to ~~ten percent (10%)~~ fifteen percent (15%) of the  
18 qualified expenses but the credit amount shall not exceed ~~Two~~  
19 ~~Thousand Dollars (\$2,000.00)~~ Three Thousand Dollars (\$3,000.00) per  
20 calendar year with respect to single filing status or married filing  
21 separate income tax returns and shall not exceed ~~Four Thousand~~  
22 ~~Dollars (\$4,000.00)~~ Six Thousand Dollars (\$6,000.00) per calendar  
23 year with respect to married filing joint return filing status.

24

1 D. The Oklahoma Tax Commission shall promulgate rules to  
2 implement the provisions of this section which shall contain a  
3 specific list of nonrecurring adoption expenses which may be  
4 presumed to qualify for the tax credit. The Tax Commission shall  
5 prescribe necessary requirements for verification.

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

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8 60-1-12489 AO 02/12/25

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