

1 STATE OF OKLAHOMA

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

3 COMMITTEE SUBSTITUTE  
4 FOR

5 HOUSE BILL NO. 1092

6 By: Eaves

7 COMMITTEE SUBSTITUTE

8 [ revenue - taxation - trade school - terms -  
9 eligibility - individuals - zero - carryover -  
10 codification - effective date ]

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

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

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

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

21 A. As used in this section:

22 1. "Qualified program" means a trade school or vocational  
23 school located in Oklahoma that specializes in providing practical  
24 training and education in specific trades and technical fields.

1 This shall include trade or vocational schools that offer  
2 specialized programs in heating, ventilation, and air conditioning  
3 (HVAC), plumbing, automotive mechanics, electrical work, carpentry,  
4 welding, and construction; and

5 2. "Taxpayer" means a natural person.

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

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

20 D. The credit authorized by this section shall not be used to  
21 reduce the income tax liability of the taxpayer to less than zero  
22 (0). To the extent not used, the credit authorized by this section  
23 shall be allowed to carry over, in order, to each of the three (3)  
24 following taxable years.

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

60-1-13169 JM 03/05/25