

1 STATE OF OKLAHOMA

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

3 SUBCOMMITTEE RECOMMENDATION
4 FOR

5 HOUSE BILL NO. 1092

6 By: Eaves

7 SUBCOMMITTEE RECOMMENDATION

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

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

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

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

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

24 A. As used in this section:

1. "Qualified program" means a trade school or vocational
school located in Oklahoma that specializes in providing practical

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

6 2. "Taxpayer" means a natural person.

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

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

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

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