

1 STATE OF OKLAHOMA

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

3 COMMITTEE SUBSTITUTE

4 FOR

5 HOUSE BILL NO. 2610

By: Harris

6
7 COMMITTEE SUBSTITUTE

8 [revenue - taxation - adoption - credit - effective
9 date]

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

13 SECTION 1. AMENDATORY Section 1, Chapter 341, O.S.L.
14 2022 (68 O.S. Supp. 2024, Section 2357.601), is amended to read as
15 follows:

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

1 attorney fees incurred for the purpose of litigating a contested
2 adoption, from and after the point of the initiation of the contest,
3 costs associated with physical remodeling, renovation, and
4 alteration of the adoptive parents' home or property, except for a
5 special needs child as authorized by the court.

6 B. For taxable years beginning on or after January 1, ~~2023~~
7 2026, there shall be allowed a credit against the tax imposed
8 pursuant to Section 2355 of Title 68 of the Oklahoma Statutes for
9 nonrecurring adoption expenses paid by a resident individual
10 taxpayer in connection with:

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

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

22 D. The Oklahoma Tax Commission shall promulgate rules to
23 implement the provisions of this section which shall contain a
24 specific list of nonrecurring adoption expenses which may be

1 presumed to qualify for the tax credit. The Tax Commission shall
2 prescribe necessary requirements for verification.

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

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