

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 2091

By: Menz

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5
6 AS INTRODUCED

7 An Act relating to revenue and taxation; providing
8 income tax credit for individuals who pay rent for
9 their residence; limiting the amount of credit
10 received in a tax year; providing inflation
11 adjustment; making credit refundable; requiring the
12 Tax Commission to provide form; requiring certain
13 information; providing for codification; and
14 providing 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 2357.802 of Title 68, unless
18 there is created a duplication in numbering, reads as follows:

19 A. For taxable years beginning on and after January 1, 2026,
20 there shall be allowed against the tax imposed by Section 2355 of
21 Title 68 of the Oklahoma Statutes a credit for any individual for
22 rent paid for their primary residence. The credit allowed shall be
23 refundable and shall not exceed One Hundred Ten Dollars (\$110.00)
24 for tax year 2026, and shall be annually adjusted to reflect price
inflation as measured by the Consumer Price Index for All Urban

1 Consumers ("CPI-U") published by the Bureau of Labor Statistics for
2 subsequent tax years.

3 B. The Oklahoma Tax Commission shall provide a form to claim
4 the credit. The form shall require information from the individual
5 including their address, the name of the landlord, the required
6 monthly rent, and the total amount of rent paid in the tax year.

7 SECTION 2. This act shall become effective November 1, 2025.

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