

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 2840

By: Burns

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5  
6 AS INTRODUCED

7 An Act relating to revenue and taxation; providing  
8 income tax credit to certain members of the Oklahoma  
9 National Guard; specifying amount of credit;  
10 providing credit not to be used to reduce tax  
11 liability to less than designated amount; authorizing  
12 carryover; providing for codification; and providing  
13 an effective date.

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

15 SECTION 1. NEW LAW A new section of law to be codified  
16 in the Oklahoma Statutes as Section 2357.701 of Title 68, unless  
17 there is created a duplication in numbering, reads as follows:

18 A. For taxable years beginning on or after January 1, 2026,  
19 there shall be allowed as a credit against the tax imposed pursuant  
20 to Section 2355 of Title 68 of the Oklahoma Statutes in the amount  
21 of One Thousand Five Hundred Dollars (\$1,500.00) for a member of the  
22 Oklahoma National Guard who resides outside a fifty-mile radius from  
23 their assigned home station.

24 B. The credit authorized by this section shall not be used to  
reduce the income tax liability to less than zero (0).

1 C. To the extent not used, the credit authorized by this  
2 section may be carried over, in order, to each of the five (5)  
3 subsequent taxable years.

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

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