

**BILL SUMMARY**  
1<sup>st</sup> Session of the 60<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>HB1092</b>
<b>Version:</b>	<b>SUBREC</b>
<b>Request Number:</b>	<b>12477</b>
<b>Author:</b>	<b>Rep. Eaves</b>
<b>Date:</b>	<b>3/3/2025</b>
<b>Impact:</b>	<b>Please see previous summary of this measure</b>

**Research Analysis**

The subcommittee recommendation for HB1092 creates the Oklahoma Trade School Tuition Tax Credit beginning tax year 2026. The measure allows a taxpayer to claim a tax credit equal to \$7500 or the amount of costs incurred for tuition and fees, whichever is less, upon receiving a certification from a qualified trade or vocational school in Oklahoma. The credit may only be claimed once and must be done within three years of receiving the certification.

Prepared By: Quyen Do

**Fiscal Analysis**

The measure is currently under review and impact information will be completed.

Prepared By: House Fiscal Staff

**Other Considerations**

None.