

**Bill Summary**  
1<sup>st</sup> Session of the 60<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 312</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.</b>	<b>1557</b>
<b>Author:</b>	<b>Sen. Jett</b>
<b>Date:</b>	<b>01/03/2025</b>

**Bill Analysis**

SB 312 provides that Oklahoma adjusted gross income shall add or deduct as needed to allow personal exemptions of \$1,000.00 for the taxpayer and spouse and \$5,000.00 for each dependent in lieu of personal exemptions beginning in tax year 2026.

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