

Senate Fiscal Summary
1st Session of the 60th Legislature



Senate Bill 472

Version:	INT
Agency:	OTC
Senate Author:	Bergstrom
House Author:	
FY'26 Impact:	\$0
Full Year Impact:	\$0

**Bill Summary and
Fiscal Analysis:**

This bill amends the Parental Choice Tax Credit Act. Under current law, eligible students may accept any scholarship, including a scholarship from the Lindsey Nicole Henry (LNH) Scholarships for Students with Disabilities Program, while participating in the Oklahoma Parental Choice Tax Credit Program.

This measure removes the reference to the LNH Scholarship Program and provides that for FY 26 and subsequent fiscal years, eligible students may accept any scholarship while participating in the Oklahoma Parental Choice Tax Credit Program. The current law's definition of qualified expense already contemplates and allows the use of any scholarship (while preventing double-dipping by excluding scholarship-covered expenses from qualifying for the tax credit).

This bill is not expected to impact state income tax revenue.

Fiscal Impact Provided by the Oklahoma Tax Commission.