

COMMITTEE AMENDMENT
HOUSE OF REPRESENTATIVES
State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB1092 _____
Of the printed Bill
Page _____ Section _____ Lines _____
Of the Engrossed Bill

By deleting the content of the entire measure, and by inserting in lieu thereof the following language:

AMEND TITLE TO CONFORM TO AMENDMENTS

Adopted: _____

Amendment submitted by: Ryan Eaves _____

Reading Clerk

1 STATE OF OKLAHOMA

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

3 PROPOSED SUBCOMMITTEE
4 SUBSTITUTE
5 FOR
6 HOUSE BILL NO. 1092

By: Eaves

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9 PROPOSED SUBCOMMITTEE SUBSTITUTE

10 An Act relating to revenue and taxation; creating the
11 Oklahoma Trade School Tuition Tax Credit; defining
12 terms; providing eligibility for claiming credit;
13 providing when credit may be claimed; prohibiting
14 credit from reducing liability to less than zero;
15 providing carryover; providing for noncodification;
16 providing for codification; and providing an
17 effective date.

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

19 SECTION 1. NEW LAW A new section of law not to be
20 codified in the Oklahoma Statutes reads as follows:

21 This act shall be known and may be cited as the "Oklahoma Trade
22 School Tuition Tax Credit".
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1 SECTION 2. NEW LAW A new section of law to be codified
2 in the Oklahoma Statutes as Section 2357.701 of Title 68, unless
3 there is created a duplication in numbering, reads as follows:

4 A. As used in this section:

5 1. "Qualified program" means a trade school or vocational
6 school located in Oklahoma that specializes in providing practical
7 training and education in specific trades and technical fields.
8 This shall include trade or vocational schools that offer
9 specialized programs in heating, ventilation, and air conditioning
10 (HVAC), plumbing, automotive mechanics, electrical work, carpentry,
11 welding, and construction; and

12 2. "Taxpayer" means a natural person.

13 B. For taxable years beginning on or after January 1, 2026,
14 there shall be allowed as a credit against the tax imposed pursuant
15 to Section 2355 of Title 68 of the Oklahoma Statutes in the amount
16 of Seven Thousand Five Hundred Dollars (\$7,500.00) or the amount of
17 costs incurred for tuition and fees for attending a qualified
18 program, whichever is less, for a taxpayer who has received
19 certification from a qualified program. A taxpayer shall only be
20 eligible to claim this credit once, and it shall be claimed within
21 three (3) calendar years of receiving their certification.

22 C. The credit authorized by this section shall not be used to
23 reduce the income tax liability of the taxpayer to less than zero
24 (0). To the extent not used, the credit authorized by this section

1 shall be allowed to carry over, in order, to each of the three (3)
2 following taxable years.

3 SECTION 3. This act shall become effective November 1, 2025.

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5 60-1-12358 AO 02/05/25

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