

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 1425

By: Smith

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5  
6 AS INTRODUCED

7 An Act relating to revenue and taxation; enacting the  
8 Rural Firefighter Tax Credit Act of 2025; providing  
for noncodification; and providing an effective date.

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

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

14 This act shall be known and may be cited as the "Rural  
15 Firefighter Tax Credit Act of 2025".

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

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18 60-1-10829 MAH 01/12/25  
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