

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 2192

By: Wolfley

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5
6 AS INTRODUCED

7 An Act relating to revenue and taxation; creating
8 income tax credit for certain certified public
9 accountants; defining terms; providing for credit to
10 be claimed in nonconsecutive tax years; prohibiting
11 credit from reducing liability to less than zero;
12 providing carryover; providing for codification; and
13 providing an effective date.

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

15 SECTION 1. NEW LAW A new section of law to be codified
16 in the Oklahoma Statutes as Section 2357.701 of Title 68, unless
17 there is created a duplication in numbering, reads as follows:

18 A. As used in this act:

19 1. "Qualified employer" means the Oklahoma State Treasurer's
20 Office and the Oklahoma State Auditor and Inspector's Office; and

21 2. "Qualified employee" means any person, regardless of the
22 date of hire, employed in this state by or contracting in this state
23 with a qualified employer on or after January 1, 2026, and who is a
24 certified public accountant (CPA) who has passed the CPA examination
and met the licensing requirements in this state.

1 This definition shall also not be interpreted to exclude any
2 person (1) who previously qualified and established the credit
3 against the tax imposed pursuant to Section 2355 of Title 68 of the
4 Oklahoma Statutes and becomes employed by a different qualified
5 employer, or (2) who establishes the credit against the tax imposed
6 pursuant to Section 2355 of Title 68 of the Oklahoma Statutes for
7 the first time and becomes employed by a different qualified
8 employer in subsequent years, provided a person in either case has
9 not claimed the credit for the lifetime maximum of five (5) years.

10 B. 1. For taxable years beginning after December 31, 2025, and
11 ending before January 1, 2030, a qualified employee shall be allowed
12 a credit against the tax imposed pursuant to Section 2355 of Title
13 68 of the Oklahoma Statutes of up to Five Thousand Dollars
14 (\$5,000.00) per tax year for a period of time not to exceed five (5)
15 years during the lifetime of the qualified employee. This credit
16 may be claimed in nonconsecutive tax years.

17 2. The credit authorized by this section shall not be used to
18 reduce the tax liability of the taxpayer to less than zero (0).

19 3. Any credit claimed, but not used, may be carried over, in
20 order, to each of the five (5) subsequent taxable years.

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

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23 60-1-11072 AO 01/09/25

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