

**BILL SUMMARY**  
1<sup>st</sup> Session of the 60<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB287</b>
<b>Version:</b>	<b>CS</b>
<b>Request Number:</b>	<b>13559</b>
<b>Author:</b>	<b>Rep. Miller and Pae</b>
<b>Date:</b>	<b>4/22/2025</b>
<b>Impact:</b>	<b>Please see previous summary of this measure</b>

**Research Analysis**

The committee substitute for SB287 extends the sunset date of the aerospace engineers and employers tax credits through tax year 2031 and expands the definition of *qualified employer* to include Oklahoma colleges and universities that have a dedicated aerospace research and technology institute. With the expanded definition of qualified employer, the measure also amends the definition of *qualified employee* to ensure that college and university employees only qualify for the tax credit if they actively work within a research, innovation and education institute dedicated to aerospace research and technology.

Prepared By: Quyen Do

**Fiscal Analysis**

The measure is currently under review and impact information will be completed.

Prepared By: House Fiscal Staff

**Other Considerations**

None.