

STATE OF OKLAHOMA

1st Session of the 60th Legislature (2025)

SENATE BILL 343

By: Boren

AS INTRODUCED

An Act relating to income tax; defining term; providing credit for certain workplace clothing; stipulating credit amount; making credit refundable; providing for codification; and providing an effective date.

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

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 2357.411 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. As used in this section, "workplace clothing" means equipment purchased by or procured for an employee that is required by the employer for safety and protection or to provide for the capabilities of the employee to perform his or her duties including, but not limited to, boots with or without steel toes, slip-resistant shoes, helmets, hard hats, protective eyewear, impact or weather resistant clothing, insulating materials, high-visibility clothing, and gloves.

1 B. For tax year 2026 and subsequent tax years, there shall be
2 allowed a credit against the tax imposed by Section 2355 of Title 68
3 of the Oklahoma Statutes for employees required to wear workplace
4 clothing in the performance of their job duties in an amount equal
5 to the cost of any required workplace clothing, not to exceed One
6 Hundred Dollars (\$100.00) in any tax year.

7 C. If the credit allowed pursuant to this section exceeds the
8 tax imposed by Section 2355 of Title 68 of the Oklahoma Statutes,
9 the excess amount shall be refunded to the taxpayer.

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

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