

**Bill Summary**  
1<sup>st</sup> Session of the 59<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>HB 1935</b>
<b>Version:</b>	<b>CS</b>
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**Bill Analysis**

HB 1935 creates the Oklahoma Parental Choice Tax Credit Act. The credit shall be used by parents with a household income of less than \$250,000.00 whose child is enrolled in a private school program accredited by the State Department of Education. Parents may use the income tax credit for expenses related to such enrollment and beginning July 1, 2023. The credit awarded to each individual is capped at \$7,500.00 per student for those enrolled in private schooling and \$1,000.00 for homeschooled students. Persons claiming the credit shall be required to retain receipts of qualified expenses as proof of the amounts paid each tax year the credit is claimed. The measure authorizes students participating in the newly created Oklahoma Parental Choice Tax Credit Program to accept scholarships from the Lindsey Nicole Henry Scholarships for Students with Disabilities Program.

The measure directs the State Department of Education to provide parents, legal guardians, custodians, or other persons with legal authority of eligible students with disabilities notice that participation in the Oklahoma Parental Choice Tax Credit Program shall have the same effect as a parental revocation of consent. The Department is also directed to create a user-friendly website for users to publicly rate, review, and share information about education service providers.

The Oklahoma Tax Commission is directed to create a form for parents to request that the credit amount be advanced to the taxpayer in 2 installments of not more than \$3,750.00 per semester. The Commission may also audit participants in the Program. In the event of a revenue failure, the measure provides for a reduction of tax credits awarded proportionally equal to the reduction in the amount of money appropriated to the State Board of Education for the financial support of public schools for the fiscal year in which the failure of revenue occurs. The Commission is directed to coordinate with the Department to develop a process to review student enrollment information.

The measure provides that no liability shall arise on the part of the Oklahoma Tax Commission, State Department of Education, State Board of Education, the state, a public school district, a public charter school, a public virtual charter school, or a magnet school based on the award of or use of a tax credit. In the event the measure is challenged in court, the measure authorizes taxpayers to intervene for the purposes of defending the Oklahoma Parental Choice Tax Credit Program's constitutionality, though the court may require that all taxpayers file a joint brief.

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