

STATE OF OKLAHOMA

1st Session of the 60th Legislature (2025)

SENATE BILL 51

By: Hicks

AS INTRODUCED

An Act relating to income tax credit; providing a credit for the purchase of an e-bike; providing for refundability under certain circumstances; defining term; 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 2357.410 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. For tax year 2026 and subsequent tax years, there shall be allowed a one-time credit against the income tax imposed by Section 2355 of Title 68 of the Oklahoma Statutes for the purchase of an e-bike. The amount of the credit shall be Two Hundred Dollars (\$200.00). If the credit exceeds the tax imposed by Section 2355 of Title 68 of the Oklahoma Statutes, the excess amount shall be refunded to the taxpayer.

B. For purposes of this section, "e-bike" means a two-wheeled or three-wheeled plug-in electric vehicle manufactured primarily for

1 use on streets, roads, and highways, and capable of achieving a
2 speed greater than fifteen (15) miles per hour. E-bike shall not
3 mean an electric scooter that transports a person solely while
4 standing upright.

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

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