

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 1092

By: Eaves

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6 AS INTRODUCED

7 An Act relating to revenue and taxation; creating the
8 Oklahoma Trade School Tuition Tax Credit; defining
9 terms; providing eligibility for claiming credit;
10 providing when credit may be claimed; prohibiting
11 credit from reducing liability to less than zero;
12 providing for noncodification; providing for
13 codification; and 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 not to be
16 codified in the Oklahoma Statutes reads as follows:

17 This act shall be known and may be cited as the "Oklahoma Trade
18 School Tuition Tax Credit".

19 SECTION 2. NEW LAW A new section of law to be codified
20 in the Oklahoma Statutes as Section 2357.701 of Title 68, unless
21 there is created a duplication in numbering, reads as follows:

22 A. As used in this section:

23 1. "Qualified program" means a trade school or vocational
24 school located in Oklahoma that specializes in providing practical
training and education in specific trades and technical fields.

1 This shall include trade or vocational schools that offer
2 specialized programs in heating, ventilation, and air conditioning
3 (HVAC), plumbing, automotive mechanics, electrical work, carpentry,
4 welding, and construction; and

5 2. "Taxpayer" means a natural person.

6 B. For taxable years beginning on or after January 1, 2026,
7 there shall be allowed as a credit against the tax imposed pursuant
8 to Section 2355 of Title 68 of the Oklahoma Statutes in the amount
9 of Seven Thousand Five Hundred Dollars (\$7,500.00) for a taxpayer
10 who has received certification from a qualified program. A taxpayer
11 shall only be eligible to claim this credit within three (3)
12 calendar years of receiving their certification.

13 C. The credit authorized by this section shall not be used to
14 reduce the income tax liability of the taxpayer to less than zero
15 (0).

16 SECTION 3. This act shall become effective November 1, 2025.

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