

1 STATE OF OKLAHOMA

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

3 SENATE BILL 204

By: Sacchieri

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5  
6 AS INTRODUCED

7 An Act relating to income tax; providing credit for  
8 certain married individuals; prescribing credit  
9 amount; requiring the Oklahoma Tax Commission to  
10 prescribe certain form; requiring attestation under  
11 penalty of perjury; making credit nonrefundable;  
12 prohibiting transferability; allowing credit to be  
13 carried forward; providing for codification; and  
14 providing an effective date.

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

16 SECTION 1. NEW LAW A new section of law to be codified  
17 in the Oklahoma Statutes as Section 2357.701 of Title 68, unless  
18 there is created a duplication in numbering, reads as follows:

19 A. For tax year 2025 and subsequent tax years, there shall be  
20 allowed a credit against the tax imposed pursuant to Section 2355 of  
21 Title 68 of the Oklahoma Statutes in the following amounts:

22 1. For individual taxpayers married to the same individual for  
23 at least one (1) and less than six (6) consecutive years before the  
24 end of the corresponding tax year, Five Hundred Dollars (\$500.00)  
25 for joint filers and Two Hundred Fifty Dollars (\$250.00) for those  
26 married filing separately;

1           2. For individual taxpayers married to the same individual for  
2 at least six (6) and less than eleven (11) consecutive years before  
3 the end of the corresponding tax year, One Thousand Dollars  
4 (\$1,000.00) for joint filers and Five Hundred Dollars (\$500.00) for  
5 those married filing separately;

6           3. For individual taxpayers married to the same individual for  
7 at least eleven (11) and less than sixteen (16) consecutive years  
8 before the end of the corresponding tax year, One Thousand Five  
9 Hundred Dollars (\$1,500.00) for joint filers and Seven Hundred Fifty  
10 Dollars (\$750.00) for those married filing separately; and

11           4. For individual taxpayers married to the same individual for  
12 at least sixteen (16) consecutive years before the end of the  
13 corresponding tax year, Two Thousand Dollars (\$2,000.00) for joint  
14 filers and One Thousand Dollars (\$1,000.00) for those married filing  
15 separately.

16           B. Credit authorized pursuant to this section shall be claimed  
17 on a form prescribed by the Oklahoma Tax Commission. The form shall  
18 require the name of the taxpayer and spouse, the date of the  
19 marriage, a copy of a marriage license from this state or another  
20 state issued under strict compliance with the provisions of Sections  
21 3 and 3.1 of Title 43 of the Oklahoma Statutes, and a signed  
22 statement attesting, under penalty of perjury, that the marriage is  
23 continuous from the date of marriage through the corresponding tax  
24 year.

1 C. The credit authorized pursuant to the provisions of this  
2 section shall not be used to reduce the liability of the taxpayer to  
3 less than zero (0). The credit authorized pursuant to the  
4 provisions of this section shall not be transferable.

5 D. If the amount of the credit allowed pursuant to the  
6 provisions of this section exceeds the income tax liability, the  
7 amount of credit not used in any tax year may be carried forward, in  
8 order, to each of the five (5) subsequent tax years.

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

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