

1 STATE OF OKLAHOMA

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

3 SENATE BILL 255

By: Frix

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5
6 AS INTRODUCED

7 An Act relating to revenue and taxation; defining
8 terms; authorizing a state income tax credit for
9 expenditures made for purchase of feral swine removal
10 equipment; providing carryover of tax credit;
11 providing for codification; and providing an
12 effective date.

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

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

17 A. As used in this section:

18 1. "Agricultural damage" means the negative impact caused by
19 the presence and activities of feral swine. For the purposes of
20 this section, agricultural damage includes, but is not limited to,
21 crop destruction, pasture damage, soil erosion, damage to
22 infrastructure, and disease transmission;

23 2. "Ecological impacts" means the negative effects of feral
24 swine on natural ecosystems. For the purposes of this section,
25 ecological impacts include, but are not limited to, crop damage,

1 habitat destruction, soil and water contamination, and disruption of
2 native wildlife;

3 3. "Feral swine" means the same as defined in Section 6-603 of
4 Title 2 of the Oklahoma Statutes;

5 4. "Qualified expenses" means feral swine removal equipment.

6 For the purposes of this section, feral swine removal equipment
7 includes, but is not limited to, drop nets, rooter gates, panel
8 traps, remote-controlled or camera-operated traps, portable traps,
9 suppressors, silencers, thermal or night-vision equipment, or any
10 tool or device specifically designed to capture, trap, or remove
11 feral swine;

12 5. "Remove" means to change the location of, eliminate, or
13 attempt to eliminate feral swine by a variety of methods including,
14 but not limited to, hunting, killing, taking, trapping, and
15 catching; and

16 6. "Taxpayer" means a natural person, general partnership,
17 limited partnership, limited liability partnership, limited
18 liability limited partnership, limited liability company,
19 corporation, trust, estate, or any other lawfully recognized entity.

20 B. For tax year 2025 and subsequent tax years, there shall be
21 allowed a credit against the tax imposed pursuant to Section 2355 of
22 Title 68 of the Oklahoma Statutes equal to seventy percent (70%) of
23 the cost of qualified expenses used to control and manage feral
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1 swine populations, minimize agricultural damage caused by feral
2 swine, or mitigate ecological impacts caused by feral swine.

3 C. The credit authorized by this section may be claimed by:

4 1. A natural person or persons. In order for the credit to be
5 claimed by a natural person or persons, the aggregate amount of land
6 owned by the natural person or persons must be twenty (20) acres or
7 more and a copy of the Schedule F filed with the federal income tax
8 return for either the same taxable year for which the credit
9 authorized by this section is being claimed or a copy of the
10 Schedule F for the most recent federal income tax year for which a
11 federal income tax return was filed shall be submitted with the
12 claim for the credit; or

13 2. A lawfully recognized business entity including, but not
14 limited to, a general partnership, limited partnership, limited
15 liability limited partnership, corporation, or limited liability
16 company if the claim for the credit is based on expenditures
17 incurred by the business entity as otherwise provided by this
18 section, the entity holds title to real property used primarily for
19 agricultural purposes, and the aggregate amount of land owned by the
20 business entity is twenty (20) acres or more. The credit authorized
21 by this section may not be claimed by a business entity engaged in
22 the business of hunting, trapping, or removing feral swine for a
23 fee.

1 D. The credit authorized by this section shall not be used to
2 reduce the income tax liability of the taxpayer to less than zero
3 (0).

4 E. No taxpayer shall claim the credit otherwise authorized by
5 this section for an amount in excess of Fifteen Thousand Dollars
6 (\$15,000.00) with respect to all taxable years.

7 F. To the extent not used, the credit authorized by this
8 section shall be allowed to carry over, in order, to each of the
9 five (5) following taxable years.

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

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