

1 STATE OF OKLAHOMA

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

3 SENATE BILL 309

By: Bullard

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5  
6 AS INTRODUCED

7 An Act relating to income tax; defining terms;  
8 providing credit for eligible dependent children;  
9 stipulating credit amount; limiting credit amount;  
10 prohibiting refundability of credit; authorizing the  
11 carry forward of credit; prescribing procedures for  
12 claiming credit; requiring the Oklahoma Tax  
13 Commission to prescribe form; providing for  
14 codification; and 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. As used in this section:

20 1. "Eligible dependent child" means a child who is less than  
21 nineteen (19) years of age that otherwise qualifies as a dependent  
22 for federal income tax purposes and is a natural child of both of  
23 the taxpayers; and

24 2. "Taxpayer" means a legally married couple filing as married  
25 filing separately or married filing jointly.

1 B. For tax year 2025 and subsequent tax years, there shall be  
2 allowed a credit against the tax imposed by Section 2355 of Title 68  
3 of the Oklahoma Statutes for each eligible dependent child residing  
4 with the taxpayers in the following amounts:

5 1. Five Hundred Dollars (\$500.00) for taxpayers continuously  
6 married for at least one (1) but less than five (5) years;

7 2. One Thousand Dollars (\$1,000.00) for taxpayers continuously  
8 married for at least five (5) years but less than ten (10) years;

9 3. One Thousand Five Hundred Dollars (\$1,500.00) for taxpayers  
10 continuously married for at least ten (10) years but less than  
11 fifteen (15) years; and

12 4. Two Thousand Dollars (\$2,000.00) for taxpayers continuously  
13 married for at least fifteen (15) years.

14 C. Credits claimed pursuant to this section shall not exceed  
15 Ten Thousand Dollars (\$10,000.00) for taxpayers filing as married  
16 filing jointly and Five Thousand Dollars (\$5,000.00) for each  
17 taxpayer filing as married filing separately in any tax year.

18 D. For taxpayers filing as married filing separately, each  
19 taxpayer shall be awarded credit equal to fifty percent (50%) of the  
20 amount provided in subsection B of this section for each eligible  
21 dependent child.

22 E. The credit authorized pursuant to the provisions of this  
23 section shall not be used to reduce the income tax liability of the  
24 taxpayer to less than zero (0).

1 F. If the amount of the credit allowed pursuant to subsection B  
2 of this section exceeds the income tax liability, the amount of  
3 credit not used in any tax year may be carried forward, in order, to  
4 each of the five (5) subsequent tax years.

5 G. Taxpayers shall claim the credit authorized pursuant to this  
6 section on a form prescribed by the Oklahoma Tax Commission. The  
7 form shall require certification of the number of eligible dependent  
8 children residing in the household of the taxpayers for at least  
9 half of the corresponding tax year, the names of the taxpayers, date  
10 of marriage, a copy of the marriage license issued under strict  
11 compliance with the provisions of Section 3 of Title 43 of the  
12 Oklahoma Statutes, and a signed attestation, under penalty of  
13 perjury, that the marriage is continuous from the date of marriage  
14 through the corresponding tax year.

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

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