

STATE OF OKLAHOMA

1st Session of the 60th Legislature (2025)

SENATE BILL 328

By: Deevers

AS INTRODUCED

An Act relating to income tax; creating the Promote Child Thriving Act; providing short title; stating intent; providing credit for certain married individuals with dependents; prescribing credit amount; stipulating qualifications; requiring the credit to be claimed on a form prescribed by the Oklahoma Tax Commission; prohibiting refundability of credit; providing for the carry forward of credit; providing penalty; providing for noncodification; providing for codification; providing an effective date; and declaring an emergency.

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

SECTION 1. NEW LAW A new section of law not to be codified in the Oklahoma Statutes reads as follows:

This act shall be known and may be cited as the "Promote Child Thriving Act".

SECTION 2. NEW LAW A new section of law not to be codified in the Oklahoma Statutes reads as follows:

The Legislature finds that:

1. Children have a primal and indelible relation to their mother and father. It is a fundamental claim of justice that, whenever possible, children be raised in a marital home by the two

1 persons whose union gave them life, bequeathed them their unique
2 identity and characteristics, and joined them to a genealogical
3 history of maternal and paternal kinship. It is a compelling state
4 interest, priority, and responsibility to honor and protect the
5 natural marital family context for the sake of children whose
6 identity and life prospects are so substantially implicated by it;

7 2. Accordingly, and as Justice Sotomayor summarized in her
8 dissenting opinion in *Adoptive Couple v. Baby Girl*, 570 U.S. 637,
9 673 (2013) (Sotomayor, J., dissenting), that the biological bond
10 between parent and child is meaningful, that children have an
11 interest in knowing their biological parents, and that the
12 deprivation of a child's relationship with mother or father is a
13 loss that cannot be measured;

14 3. The natural family relationship of husband and wife and
15 their offspring is an aspect of human nature and community anterior
16 to and transcending state discretion. As the Supreme Court
17 acknowledged in *Smith v. Org. of Foster Families for Equal & Reform*,
18 431 U.S. 816, 845 (1977), unlike, for instance, the state-initiated
19 and -directed foster care relation, the natural family is "a
20 relationship having its origins entirely apart from the power of the
21 State," therefore has its unique prerogatives founded "in intrinsic
22 human rights, as they have been understood in this Nation's history
23 and tradition";

1 4. Federal and state constitutional case law and historic state
2 family law standards accord unique deference and protection to the
3 marital relationship and the relation of natural mother and father
4 to child, and that a child's loss of relationship with the child's
5 mother or father is a lamentable outcome that venerable legal
6 standards aim to discourage and avoid;

7 5. Evidence from multiple areas of study reveals that children
8 who grow up apart from one or both biological parents tend, by
9 statistically significant margins, to fare worse and to be
10 substantially disadvantaged compared to cohorts of children raised
11 by their mother and father in a marital household. And that:

12 a. biological parents are statistically the safest, most
13 connected to, most invested in, and most protective
14 adults in a child's life. Children who are raised by
15 both biological parents in a married relationship
16 suffer the lowest rates of obesity, drug use, and
17 incarceration. They have the highest rates of
18 academic success and emotional health, and are most
19 likely to escape or avoid poverty,

20 b. loss of a parent affects a child's physical,
21 mental/emotional, and educational outcomes,

22 c. cohabitation of a child's biological parents does not
23 produce the same benefit for children. Studies show
24 the nonmarital cohabitation relationship of a child's

1 mother and father is not a benefit equivalent to a
2 home of a married father and mother, citing increased
3 risk of parental breakup, abuse, and poverty,

4 d. there are no known remedial government programs or
5 subsidies which can replace or compensate for the loss
6 to children of an upbringing in the marital home of
7 their mother and father, and

8 e. being raised outside of the home of a child's married
9 biological parents tends toward multigenerational
10 continuation. Data reveals that children of single
11 mothers are more likely to have children out of
12 marriage, children of divorce are more likely to
13 themselves divorce, and children created via third-
14 party sperm or egg are more likely to dissociate
15 themselves from their genetic children via "donating"
16 when they reach adulthood. Failing to fortify a
17 child's family leads to future broken families;

18 6. The clear connection between natural parental bonds and
19 child welfare obligates the state to incentivize homes that unite
20 children to both mother and father. Studies show that the best
21 means to achieve that end is to encourage biological parents to be
22 married to one another; and

23 7. This state's financial incentivizing of children's
24 upbringing in a home with their married mother and father will

1 minimize the need for government anti-poverty funds, child
2 protective services, academic support, police involvement, and other
3 state emergency or remedial aid.

4 SECTION 3. NEW LAW A new section of law to be codified
5 in the Oklahoma Statutes as Section 2357.701 of Title 68, unless
6 there is created a duplication in numbering, reads as follows:

7 A. For tax year 2025 and subsequent tax years, there shall be
8 allowed a credit against the tax imposed pursuant to Section 2355 of
9 Title 68 of the Oklahoma Statutes for married mothers and fathers of
10 biological children in the following amounts:

11 1. Five Hundred Dollars (\$500.00) for each child under 18 years
12 of age and residing in the parents' home while the child's
13 biological mother and father are married to each other; and

14 2. One Thousand Dollars (\$1,000.00) for each child under 18
15 years of age if the child's biological mother and father were
16 married prior to the child's birth.

17 B. To qualify for the credit authorized pursuant to subsection
18 A of this section, the biological parents shall:

19 1. Be listed on the birth certificate of the dependent or be
20 the custodial parent during the entirety of the tax year;

21 2. Reside in the same household as the dependent for at least
22 six (6) months of the tax year, except when:

23 a. a biological parent is enlisted as an active duty
24 member of the Armed Forces of the United States and
25

1 deployed for at least six (6) months of the tax year,

2 or

3 b. the dependent is born during the tax year; and

4 3. Be married for the entirety of the tax year.

5 C. The credit authorized pursuant to this section shall be
6 claimed on a form prescribed by the Oklahoma Tax Commission and
7 shall include, under penalty of perjury, the following statements of
8 attestation:

9 1. That the taxpayers are legally married;

10 2. That the taxpayers have resided in the same household with
11 the child for at least six (6) months of the calendar year
12 corresponding to the tax year for which the credit is claimed,
13 unless exempted pursuant to paragraph 2 of subsection B of this
14 section; and

15 3. That the dependent is the biological child of the taxpayers.

16 D. The credit allowed pursuant to the provisions of this
17 section shall not be used to reduce the income tax liability of the
18 taxpayer to less than zero (0).

19 E. If the amount of the credit allowed pursuant to this section
20 exceeds the income tax liability, the amount of credit not used in
21 any tax year may be carried forward, in order, to each of the ten
22 (10) subsequent tax years.

23 F. Claims for credit pursuant to this section that contain
24 fraudulent information shall be denied, and the Tax Commission shall

1 recover any allowed credit claimed with fraudulent information and
2 may levy penalties in an amount not to exceed Five Hundred Dollars
3 (\$500.00).

4 SECTION 4. This act shall become effective July 1, 2025.

5 SECTION 5. It being immediately necessary for the preservation
6 of the public peace, health or safety, an emergency is hereby
7 declared to exist, by reason whereof this act shall take effect and
8 be in full force from and after its passage and approval.

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