

ENGROSSED HOUSE  
BILL NO. 1803

By: Cargill, Adkins and  
Wesselhoft of the House

and

Coates of the Senate

( revenue and taxation - paid leave - Family and  
Medical Leave Act of 1993 -  
effective date )

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

SECTION 1. NEW LAW A new section of law to be codified  
in the Oklahoma Statutes as Section 2357.101 of Title 68, unless  
there is created a duplication in numbering, reads as follows:

A. For taxable years beginning after December 31, 2005, there  
shall be allowed against the tax imposed by Section 2355 of Title 68  
of the Oklahoma Statutes, a credit for employers that provide an  
employee paid leave under the Family and Medical Leave Act of 1993  
for the birth of the child of the employee or the placement of a  
child for adoption with the employee.

B. The credit shall be limited to twenty percent (20%) of the  
salaries or wages paid by an employer for a period not to exceed six  
(6) weeks in a twelve-month period. The salaries or wages paid  
shall not exceed fifty percent (50%) of the weekly wages of an  
employee with a maximum of Five Hundred Dollars (\$500.00) per week.

C. In no event shall the amount of the credit exceed the tax  
liability of the taxpayer.

SECTION 2. This act shall become effective January 1, 2006.

Passed the House of Representatives the 9th day of March, 2005.

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Presiding Officer of the House of  
Representatives

Passed the Senate the \_\_\_\_ day of \_\_\_\_\_, 2005.

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Presiding Officer of the Senate