

ENGROSSED SENATE  
BILL NO. 1829

By: Leftwich of the Senate  
and  
Denney of the House

[ revenue and taxation - income tax credit -  
medically necessary food -  
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 2357.105 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. For tax years beginning after December 31, 2006, there shall be allowed a credit against the tax imposed by Section 2355 of Title 68 of the Oklahoma Statutes to a taxpayer for expenditures made for the purchase of medically necessary foods used in the treatment of phenylketonuria.

B. The credit shall be available to a taxpayer diagnosed with phenylketonuria or to a taxpayer with a dependent child diagnosed with phenylketonuria.

C. The credit allowed by subsection A of this section shall be equal to the expenditures made by the taxpayer for the purchase of medically necessary foods for the treatment of phenylketonuria not to exceed One Thousand Dollars (\$1,000.00) per year.

D. In no event shall the amount of the credit allowed by subsection A of this section exceed the amount of any tax liability of the taxpayer.

SECTION 2. This act shall become effective January 1, 2007.

Passed the Senate the 2nd day of March, 2006.

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Presiding Officer of the Senate

Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_,  
2006.

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Presiding Officer of the House  
of Representatives