

**BILL SUMMARY**  
2<sup>nd</sup> Session of the 54<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB1639</b>
<b>Version:</b>	<b>Committee Substitute</b>
<b>Request Number:</b>	<b>10762</b>
<b>Author:</b>	<b>Rep. Elise Hall</b>
<b>Date:</b>	<b>4/14/2014</b>
<b>Impact:</b>	<b>Not Required</b>

**Research Analysis**

JSB1639 creates the Quality Workforce Act to allow qualifying businesses to receive a rebate from the Oklahoma Tax Commission equal to 105 percent of the amount of tuition and materials paid on behalf an eligible employee for an approved license, certificate or degree. If applicable, the business may also qualify for a rebate supplement of five percent of the amount of any tuition and materials paid on behalf of an eligible employee who is a veteran of the Armed Force or whose household was enrolled in the Oklahoma Medicaid program at the time of matriculation into an approve license, certificate or degree program.

The measure creates the Quality Workforce Rebate Payment Fund and directs the Tax Commission to withhold a sufficient amount of income tax collections to pay for the rebates.

The business must apply to and be approved by the Oklahoma Department of Commerce for the rebate. Furthermore, the business cannot also be participating in or applying to participate in the Oklahoma Quality Jobs Program Act, the Savings Quality Jobs Act, the Former Military Facility Development Act, the Small Employer Quality Jobs Act or the 21<sup>st</sup> Century Quality Jobs Incentive Act. An individual convicted of committing fraud in relation the program will be guilty of a misdemeanor and subject to a fine between \$5,000 and \$50,000 and be required to repay all rebate payments.

Prepared By: Quyen Do

**Fiscal Analysis**

Not required.

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**Other Considerations**

None.