

1 STATE OF OKLAHOMA

2 2nd Session of the 54th Legislature (2014)

3 HOUSE BILL 2621

By: Reynolds

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5
6 AS INTRODUCED

7 An Act relating to revenue and taxation; providing
8 for credit against ad valorem taxes; specifying
9 amount of credit; providing for credit based on
attendance of children at private school or home
10 schooling; providing for codification; and providing
11 an effective date.
12

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

14 SECTION 1. NEW LAW A new section of law to be codified
15 in the Oklahoma Statutes as Section 2915.1 of Title 68, unless there
16 is created a duplication in numbering, reads as follows:

17 For assessment years beginning January 1, 2015, any taxpayer who
18 has one or more children who attend private school or who are home-
19 schooled shall have a credit against the ad valorem tax liability
20 which the person would otherwise be required to pay. The credit
21 amount shall be equal to one hundred percent (100%) of the total ad
22 valorem tax bill the person received from the county treasurer for
23 any assessment year during which such child or children attended a
24 private school or were home schooled.

SECTION 2. This act shall become effective January 1, 2015.

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