

Bill Summary
2nd Session of the 57th Legislature

Bill No.:	SB 1109
Version:	INT
Request No.:	2462
Author:	Sen. Dahm
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Bill Analysis

SB 1109 creates a new income tax credit for individual taxpayers for an amount equal to the qualified fees required for an individual to obtain and renew a license or certification in an occupation. Qualified fees shall include exams, continuing education, and renewal application fees. To claim the credit, individuals must provide documentation to the Oklahoma Tax Commission certifying the fees paid. No individual subjected to a license suspension or revocation during the claimable tax year may utilize the credit.

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