

1 STATE OF OKLAHOMA

2 1st Session of the 58th Legislature (2021)

3 SENATE BILL 911

By: Jett

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6 AS INTRODUCED

7 An Act relating to income tax credit; providing a  
8 credit for certain pro bono counsel; providing  
9 refundability of credit; authorizing the Oklahoma Tax  
10 Commission to promulgate rules and prescribe form for  
11 verification; providing for codification; and  
12 providing an effective date.

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 2358.12 of Title 68, unless  
16 there is created a duplication in numbering, reads as follows:

17 A. For tax year 2022 and subsequent tax years, there shall be  
18 allowed a credit against the tax imposed pursuant to Section 2355 of  
19 Title 68 of the Oklahoma Statutes in an amount equal to fifty  
20 percent (50%) of a reasonable and necessary fee approved by the  
21 court for a licensed attorney that provides pro bono counsel to  
22 adoptive parents that results in the filing of a certificate of  
23 decree of adoption as provided in Section 7505-6.6 of Title 10 of  
24 the Oklahoma Statutes. If the credit exceeds the tax imposed by  
25 Section 2355 of Title 68 of the Oklahoma Statutes, the excess amount

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shall be refunded to the taxpayer. The Oklahoma Tax Commission may promulgate rules or prescribe forms to verify taxpayer qualification for the credit provided in this Section.

SECTION 2. This act shall become effective November 1, 2021.

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