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February 19, 2024

COMMITTEE SUBSTITUTE
FOR

SENATE BILL NO. 1451

By: McCortney

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[ income tax - credit - rules - codification -
effective date ]
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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 2357.501 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. For tax year 2025 and subsequent tax years, there shall be allowed a credit against the tax imposed pursuant to Section 2355 of Title 68 of the Oklahoma Statutes for court costs paid by a resident individual with a gross adjusted income of at least Ten Thousand Dollars (\$10,000.00).

B. To qualify for the credit provided in subsection A of this section, the resident shall have successfully completed the drug court program pursuant to Section 471 et seq. of Title 22 of the Oklahoma Statutes or completed a term of imprisonment ordered by a court of this state.

1 C. The amount of the tax credit authorized by this section
2 shall be equal to seventy-five percent (75%) of the court costs paid
3 during the tax year.

4 D. As used in this section, "court costs" means fees and costs
5 charged and collected by any clerk of the court in this state in
6 connection with a criminal charge but shall not include any
7 penalties or restitution.

8 E. If the credits allowed pursuant to the provisions of this
9 section exceed the tax imposed by Section 2355 of Title 68 of the
10 Oklahoma Statutes, the excess amount shall be refunded to the
11 taxpayer.

12 F. The Oklahoma Tax Commission shall promulgate rules to
13 implement the provisions of this section which shall contain a
14 specific list of qualified court costs. The Commission shall
15 prescribe necessary requirements for verification including the
16 submission of documents provided by the court clerk.

17 SECTION 2. This act shall become effective November 1, 2024.

18 COMMITTEE REPORT BY: COMMITTEE ON FINANCE
19 February 19, 2024 - DO PASS AS AMENDED BY CS
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