

1 STATE OF OKLAHOMA

2 2nd Session of the 59th Legislature (2024)

3 SENATE BILL 1411

By: Rosino

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5
6 AS INTRODUCED

7 An Act relating to income tax credit for qualified
8 employees in the aerospace sector; amending 68 O.S.
9 2021, Section 2357.301, which relates to definitions;
10 modifying definition of qualified employee to include
11 certain air traffic controller instructors; and
12 providing an effective date.

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

14 SECTION 1. AMENDATORY 68 O.S. 2021, Section 2357.301, is
15 amended to read as follows:

16 Section 2357.301. As used in Sections 2357.301 through 2357.304
17 of this title:

18 1. "Aerospace sector" means a private or public organization
19 engaged in the manufacture of aerospace or defense hardware or
20 software, aerospace maintenance, aerospace repair and overhaul,
21 supply of parts to the aerospace industry, provision of services and
22 support relating to the aerospace industry, research and development
23 of aerospace technology and systems and the education and training
24 of aerospace personnel;

1 2. "Compensation" means payments in the form of contract labor
2 for which the payor is required to provide a Form 1099 to the person
3 paid, wages subject to withholding tax paid to a part-time employee
4 or full-time employee or salary or other remuneration. Compensation
5 shall not include employer-provided retirement, medical or health-
6 care benefits, reimbursement for travel, meals, lodging or any other
7 expense;

8 3. "Institution" means an institution within The Oklahoma State
9 System of Higher Education or any other public or private college or
10 university that is accredited by a national accrediting body;

11 4. "Qualified employer" means a sole proprietor, general
12 partnership, limited partnership, limited liability company,
13 corporation, other legally recognized business entity or public
14 entity whose principal business activity involves the aerospace
15 sector;

16 5. "Qualified employee" means any person, regardless of the
17 date of hire, employed in this state by or contracting in this state
18 with a qualified employer on or after January 1, 2009, who was not
19 employed in the aerospace sector in this state immediately preceding
20 employment or contracting with a qualified employer, and who has
21 been either:

22 a. awarded an undergraduate or graduate degree from a
23 qualified program by an institution, ~~or~~

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- 1 b. licensed as a Professional Engineer by the State Board
2 of Licensure for Professional Engineers and Land
3 Surveyors pursuant to Section 475.15 of Title 59 of
4 the Oklahoma Statutes, or
5 c. a former Federal Aviation Administration or United
6 States military air traffic controller employed on or
7 after January 1, 2025, pursuant to a contract with the
8 Federal Aviation Administration, at the Mike Monroney
9 Aeronautical Center as an FAA-certified air traffic
10 control instructor.

11 Provided, the definition shall not be interpreted to exclude any
12 person who was employed in the aerospace sector, but not as a full-
13 time engineer, prior to being awarded an undergraduate or graduate
14 degree from a qualified program by an institution or any person who
15 has been awarded an undergraduate or graduate degree from a
16 qualified program by an institution and is employed by a
17 professional staffing company and assigned to work in the aerospace
18 sector in this state;

19 6. "Qualified program" means a program at an institution that
20 includes a graduate or undergraduate program that has been
21 accredited by the Engineering Accreditation Commission of the
22 Accreditation Board for Engineering and Technology (ABET) and that
23 awards an undergraduate or graduate degree. Both the undergraduate
24 and graduate programs of the same discipline of engineering at an

1 institution shall be part of the qualified program if either program
2 is ABET accredited; and

3 7. "Tuition" means the average annual amount paid by a
4 qualified employee for enrollment and instruction in a qualified
5 program. Tuition shall not include the cost of books, fees or room
6 and board.

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

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