

Bill Summary
2nd Session of the 59th Legislature

Bill No.:	SB 1350
Version:	INT
Request No.:	2344
Author:	Sen. Bergstrom
Date:	12/15/2023

Bill Analysis

SB 1350 specifies that income tax credits claimed by taxpayers shall not be used to pay delinquent tax liability, accrued penalty or interest from failure to file a return, accrued penalty or interest for failure to pay, or tax liability from a previous tax year. The measure provides that tax credits received from the Oklahoma Parental Choice Tax Credit Act shall be exempt from taxable income.

Prepared by: Kalen Taylor