

FLOOR AMENDMENT
HOUSE OF REPRESENTATIVES
State of Oklahoma

SPEAKER:

CHAIR:

I move to amend amendment number 3 to HB1935

			Of the printed Bill
Page	<u>10</u>	Section	<u>13 1/2</u>
		Lines	Of the Engrossed Bill

By inserting the following language:

(INSERT ATTACHED);

and by renumbering subsequent sections

AMEND TITLE TO CONFORM TO AMENDMENTS

Adopted: _____

Amendment submitted by: Andy Fugate

Reading Clerk

1 "SECTION __. NEW LAW A new section of law to be codified
2 in the Oklahoma Statutes as Section 2357.271 of Title 68, unless
3 there is created a duplication in numbering, reads as follows:

4 A. As used in this section:

5 1. "Qualified classroom expense" means an expenditure made by a
6 qualified teacher that is not reimbursed from any other source for
7 classroom supplies such as pencils, pens, notebook paper, notebooks,
8 rulers, protractors, or other supplies used by the students of such
9 qualified teacher; and

10 2. "Qualified teacher" means a person licensed by the State
11 Department of Education to provide instruction in any grade from
12 kindergarten through twelfth grade in a public school of this state
13 and who is employed as a teacher in one or more public schools for
14 at least six (6) months during the taxable year for which the tax
15 credit authorized by this section is claimed.

16 B. For taxable years beginning on or after January 1, 2024,
17 there shall be allowed as a credit against the tax imposed pursuant
18 to Section 2355 of Title 68 of the Oklahoma Statutes in an amount
19 not to exceed Five Thousand Dollars (\$5,000.00) for qualified
20 classroom expenses incurred by a qualified teacher.

21 C. The tax credit authorized by this section may be claimed by
22 both taxpayers filing a joint income tax return.

23 D. The credit authorized by this section shall be refundable
24 only to the extent that the credit amount exceeds the unreimbursed

1 expenditures incurred by the qualified teacher for the applicable
2 income tax year."

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4 59-1-7600 MAH 02/20/23

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