

COMMITTEE AMENDMENT
HOUSE OF REPRESENTATIVES
State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB2094 _____
Of the printed Bill
Page _____ Section _____ Lines _____
Of the Engrossed Bill

By deleting the content of the entire measure, and by inserting in lieu thereof the following language:

AMEND TITLE TO CONFORM TO AMENDMENTS

Adopted: _____

Amendment submitted by: Annie Menz _____

Reading Clerk

1 STATE OF OKLAHOMA

2 1st Session of the 60th Legislature (2025)

3 PROPOSED POLICY
4 COMMITTEE SUBSTITUTE
5 FOR
6 HOUSE BILL NO. 2094

By: Menz

7 PROPOSED POLICY COMMITTEE SUBSTITUTE

8 An Act relating to revenue and taxation; creating
9 income tax credit for small businesses who use
10 western redcedar trees as storefront material;
11 defining terms; prohibiting credit from reducing
12 income tax liability to less than zero; providing for
13 codification; and providing an effective date.

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

15 SECTION 1. NEW LAW A new section of law to be codified
16 in the Oklahoma Statutes as Section 2357.701 of Title 68, unless
17 there is created a duplication in numbering, reads as follows:

18 A. As used in this section:

19 1. "Eligible business entity" means a small business as defined
20 by Section 502 of Title 75 of the Oklahoma Statutes; and

21 2. "Storefront material" means furniture placed near the
22 exterior front facade of an eligible business entity, and the
23 material used in the construction and design of the exterior front
24 facade of an eligible business entity.

1 B. For taxable years beginning on or after January 1, 2026,
2 there shall be allowed as a credit against the tax imposed pursuant
3 to Section 2355 of Title 68 of the Oklahoma Statutes in the amount
4 of Two Hundred Fifty Dollars (\$250.00) for eligible business
5 entities who use western redcedar trees as storefront material.

6 C. The credit authorized by this section shall not be used to
7 reduce the income tax liability of the taxpayer to less than zero
8 (0).

9 SECTION 2. This act shall become effective January 1, 2026.

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60-1-12421 AO 02/10/25