

05/21/2025 11:11:24 AM

HOUSE OF REPRESENTATIVES  
CONFERENCE COMMITTEE REPORT

Mr. President:  
Mr. Speaker:

The Conference Committee, to which was referred

**HB2260**

By: Miller of the House and Haste of the Senate

Title: Revenue and taxation; income tax credit; civil engineering; effective date.

Together with Engrossed Senate Amendments thereto, beg leave to report that we have had the same under consideration and herewith return the same with the following recommendations:

1. That the Senate recede from its amendment; and
2. By adopting the following conference committee amendment to restore the title to read as follows:

An Act relating to revenue and taxation; defining terms; authorizing income tax credits for employers engaged in civil engineering; providing income tax credit for tuition reimbursements; providing conditions for use of credit; specifying amount of tax credit; prohibiting use of tax credit to reduce liability to less than zero; authorizing income tax credit for certain compensation paid to employees engaged in civil engineering; specifying amount of credit; imposing limit on credit amount; prohibiting use of tax credit to reduce income tax liability to less than zero; authoring income tax credit for certain income received as civil engineer; providing for codification; and providing an effective date.

Respectfully submitted,

House Action \_\_\_\_\_ Date \_\_\_\_\_ Senate Action \_\_\_\_\_ Date \_\_\_\_\_

HB2260 CCR (A)  
**HOUSE CONFEREES**


Bashore, Steve  Bennett, Forrest

**SENATE CONFEREES: GCCA (must be signed out at a Senate GCCA meeting)**

Blancett, Meloyde  Boles, Brad   
Brooks Pederson


Burns, Ty  Caldwell, Chad   
Dossert Prieto

Gollihare  Pugh  
Caldwell, Trey  Fetgatter, Scott   
Goodwin Rader

Green, Ross  Fugate, Andy 

Hall  Rosino  
Grego, Jim  Hill, Brian  
Haste Sacchieri

Hicks  Seifried  
Kane, John  Kendrick, Gerrid

Howard Stanley  
Kerbs, Dell  Lawson, Mark   
Jech Stewart

Kirt Thompson  
Luttrell, Ken  Manger, Robert   
Murdock Weaver



Miller, Nicole  Munson, Cyndi 

Newton, Carl  Osburn, Mike 

Pae, Daniel  Pfeiffer, John 

Provenzano, Melissa  Ranson, Trish

Sterling, Danny  Stinson, Preston

Strom, Judd  West, Josh 

West, Kevin  West, Tammy 





1 ENGROSSED SENATE AMENDMENT  
TO  
2 ENGROSSED HOUSE  
BILL NO. 2260

By: Miller, Menz, Munson,  
Alonso-Sandoval, Harris,  
Bashore, Pfeiffer, Hill,  
and Deck of the House

and

Haste and Frix of the  
Senate

[ revenue and taxation - income tax credits for  
employers engaged in civil engineering - income tax  
credit for tuition reimbursements - use of credit -  
amount of tax credit - income tax credit for  
compensation paid to employees engaged in civil  
engineering - limit on credit amount - income tax  
credit for income received as civil engineer -  
codification - effective date ]

AMENDMENT NO. 1. Page 1, strike the enacting clause

1 Passed the Senate the 8th day of May, 2025.

2  
3 \_\_\_\_\_  
4 Presiding Officer of the Senate

5 Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_,  
6 2025.

7  
8 \_\_\_\_\_  
9 Presiding Officer of the House  
10 of Representatives

1 ENGROSSED HOUSE  
2 BILL NO. 2260

By: Miller, Menz, Munson,  
Alonso-Sandoval, Harris,  
Bashore, Pfeiffer, Hill,  
and Deck of the House

4 and

5 Haste and Frix of the  
6 Senate

7  
8  
9 [ revenue and taxation - income tax credits for  
10 employers engaged in civil engineering - income tax  
11 credit for tuition reimbursements - use of credit -  
12 amount of tax credit - income tax credit for  
13 compensation paid to employees engaged in civil  
14 engineering - limit on credit amount - income tax  
15 credit for income received as civil engineer -  
16 codification - effective date ]  
17  
18

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

20 SECTION 1. NEW LAW A new section of law to be codified  
21 in the Oklahoma Statutes as Section 2357.321 of Title 68, unless  
22 there is created a duplication in numbering, reads as follows:

23 As used in Sections 1 through 4 of this act:  
24

1        1. "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 full-time employee, 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  
7 other expense;

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

11       3. "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 civil engineering  
15 services as described by Industry No. 541330 of the North American  
16 Industry Classification System (NAICS), latest revision;

17       4. "Qualified employee" means any person, regardless of the  
18 date of hire, employed in this state, contracting in this state with  
19 a qualified employer on or after January 1, 2026, who was not  
20 employed as a civil engineer in this state immediately preceding  
21 employment or contracting with a qualified employer, and who has  
22 been either:

- 23           a.    awarded an undergraduate or graduate degree from a  
24                qualified program by an institution, or



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.

5        Provided, the definition shall not be interpreted to exclude any  
6 person who was employed in the civil engineering sector, but not as  
7 a full-time engineer, prior to being awarded an undergraduate or  
8 graduate degree from a qualified program by an institution or any  
9 person who has been awarded an undergraduate or graduate degree from  
10 a qualified program by an institution and is employed by a  
11 professional staffing company and assigned to work in the civil  
12 engineering sector in this state.

13        Beginning on or after January 1, 2026, the definition shall also  
14 not be interpreted to exclude any person who:

- 15           (1)   previously qualified and established the credit  
16                   against the tax imposed pursuant to Section 2355  
17                   of Title 68 of the Oklahoma Statutes and becomes  
18                   employed by a different qualified employer, or  
19           (2)   establishes the credit against the tax imposed  
20                   pursuant to Section 2355 of Title 68 of the  
21                   Oklahoma Statutes for the first time and becomes  
22                   employed by a different qualified employer in  
23                   subsequent years, provided a person in either  
24

1 case has not claimed the credit for the lifetime  
2 maximum of five (5) years;

3 5. "Qualified program" means a program at an institution that  
4 includes a graduate or undergraduate program that has been  
5 accredited by the Engineering Accreditation Commission of the  
6 Accreditation Board for Engineering and Technology (ABET) and that  
7 awards an undergraduate or graduate degree. Both the undergraduate  
8 and graduate programs of the same discipline of engineering at an  
9 institution shall be part of the qualified program if either program  
10 is ABET accredited; and

11 6. "Tuition" means the average annual amount paid by a  
12 qualified employee for enrollment and instruction in a qualified  
13 program. Tuition shall not include the cost of books, fees or room  
14 and board.

15 SECTION 2. NEW LAW A new section of law to be codified  
16 in the Oklahoma Statutes as Section 2357.322 of Title 68, unless  
17 there is created a duplication in numbering, reads as follows:

18 A. For taxable years beginning after December 31, 2025, and  
19 ending before January 1, 2031, a qualified employer shall be allowed  
20 a credit against the tax imposed pursuant to Section 2355 of Title  
21 68 of the Oklahoma Statutes for tuition reimbursed to a qualified  
22 employee.

23 B. The credit authorized by subsection A of this section may be  
24 claimed only if the qualified employee has been awarded an

1 undergraduate or graduate degree within one (1) year of commencing  
2 employment with the qualified employer.

3 C. The credit authorized by subsection A of this section shall  
4 be in the amount of fifty percent (50%) of the tuition reimbursed to  
5 a qualified employee for the first through fourth years of  
6 employment. In no event shall this credit exceed fifty percent  
7 (50%) of the average annual amount paid by a qualified employee for  
8 enrollment and instruction in a qualified program at a public  
9 institution in Oklahoma.

10 D. The credit authorized by subsection A of this section shall  
11 not be used to reduce the tax liability of the qualified employer to  
12 less than zero (0).

13 E. No credit authorized by this section shall be claimed after  
14 the fourth year of employment.

15 SECTION 3. NEW LAW A new section of law to be codified  
16 in the Oklahoma Statutes as Section 2357.323 of Title 68, unless  
17 there is created a duplication in numbering, reads as follows:

18 A. For taxable years beginning on or after January 1, 2026, and  
19 ending before January 1, 2031, a qualified employer shall be allowed  
20 a credit against the tax imposed pursuant to Section 2355 of Title  
21 68 of the Oklahoma Statutes for compensation paid to a qualified  
22 employee.

23 B. The credit authorized by subsection A of this section shall  
24 be in the amount of:

1        1. Ten percent (10%) of the compensation paid for the first  
2 through fifth years of employment in civil engineering if the  
3 qualified employee graduated from an institution located in this  
4 state; or

5        2. Five percent (5%) of the compensation paid for the first  
6 through fifth years of employment in civil engineering if the  
7 qualified employee graduated from an institution located outside  
8 this state.

9        C. The credit authorized by this section shall not exceed  
10 Twelve Thousand Five Hundred Dollars (\$12,500.00) for each qualified  
11 employee annually.

12        D. The credit authorized by this section shall not be used to  
13 reduce the tax liability of the qualified employer to less than zero  
14 (0).

15        E. No credit authorized pursuant to this section shall be  
16 claimed after the fifth year of employment.

17        SECTION 4.        NEW LAW        A new section of law to be codified  
18 in the Oklahoma Statutes as Section 2357.324 of Title 68, unless  
19 there is created a duplication in numbering, reads as follows:

20        A. For taxable years beginning on or after January 1, 2026, and  
21 ending before January 1, 2031, a qualified employee shall be allowed  
22 a credit against the tax imposed pursuant to Section 2355 of Title  
23 68 of the Oklahoma Statutes up to Five Thousand Dollars (\$5,000.00)  
24 per year for a period of time not to exceed five (5) years.

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

C. Any credit claimed, but not used, may be carried over in order to each of the five (5) subsequent taxable years.

SECTION 5. This act shall become effective November 1, 2025.

Passed the House of Representatives the 11th day of March, 2025.

Presiding Officer of the House  
of Representatives

Passed the Senate the \_\_\_\_ day of \_\_\_\_\_, 2025.

---

Presiding Officer of the Senate