

05/27/2025 01:45:10 PM

HOUSE OF REPRESENTATIVES
CONFERENCE COMMITTEE REPORT

Mr. President:
Mr. Speaker:

The Conference Committee, to which was referred

HB2610

By: Harris of the House and Rader of the Senate

Title: Revenue and taxation; adoption; credit; 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:

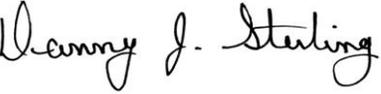
1. That the Senate recede from its amendment; and
2. By adopting the following conference committee amendment to restore the title to read as follows:

An Act relating to revenue and taxation; amending Section 1, Chapter 341, O.S.L. 2022 (68 O.S. Supp. 2024, Section 2357.601), which relates to nonrecurring adoption expenses credit; modifying amount of credit; and providing an effective date.

Respectfully submitted,

House Action _____ Date _____ Senate Action _____ Date _____

HB2610 CCR (A)
HOUSE CONFEREES

Bashore, Steve		Bennett, Forrest	<hr/>
Blancett, Meloyde	<hr/>	Boles, Brad	<hr/>
Burns, Ty		Caldwell, Chad	<hr/>
Caldwell, Trey		Fetgatter, Scott	
Ford, Ross	<hr/>	Fugate, Andy	<hr/>
Grego, Jim	<hr/>	Hill, Brian	
Kane, John		Kendrix, Gerrid	<hr/>
Kerbs, Dell	<hr/>	Lawson, Mark	
Luttrell, Ken		Manger, Robert	
Miller, Nicole		Moore, Anthony	
Munson, Cyndi	<hr/>	Newton, Carl	<hr/>
Osburn, Mike	<hr/>	Pae, Daniel	
Pfeiffer, John		Provenzano, Melissa	<hr/>
Ranson, Trish	<hr/>	Sterling, Danny	
Stinson, Preston	<hr/>	Strom, Judd	<hr/>
West, Josh		West, Kevin	

West, Tammy

Tammy West

HB2610 CCR A

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

Brooks

[Signature]

Dossett

[Signature]

Gollihare

Goodwin

Green

Hall

Haste

Hicks

Howard

Jech

Kirt

Murdock

Pederson

Prieto

Pugh

Rader

Reinhardt

Rosino

Sacchieri

Seifried

Stanley

Stewart

Thompson

Weaver

Woods

Bob Paul Rader

Dana Smith

[Signature]

[Signature]

[Signature]

[Signature]

[Signature]

[Signature]

R. Daniel Weaver

House Action _____ Date _____ Senate Action _____ Date _____

AUTHOR(s)/COAUTHOR(s) CURRENTLY IN THE QUEUE for HB2610

As of 5/27/2025 1:33:43 PM

Add as coauthor Representative Boles

Add as coauthor Senator Pederson

1 ENGROSSED SENATE AMENDMENT
TO

2 ENGROSSED HOUSE
BILL NO. 2610

By: Harris and Deck of the
House

and

Rader of the Senate

[revenue - taxation - adoption - credit - effective
date]

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

12 Passed the Senate the 7th day of May, 2025.

14 _____
15 Presiding Officer of the Senate

16 Passed the House of Representatives the ____ day of _____,
17 2025.

19 _____
20 Presiding Officer of the House
of Representatives

1 ENGROSSED HOUSE
2 BILL NO. 2610

By: Harris and Deck of the
House

3 and

4 Rader of the Senate

5
6
7 [revenue - taxation - adoption - credit - effective
8 date]
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10

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

12 SECTION 1. AMENDATORY Section 1, Chapter 341, O.S.L.
13 2022 (68 O.S. Supp. 2024, Section 2357.601), is amended to read as
14 follows:

15 Section 2357.601. A. As used in this section, "nonrecurring
16 adoption expenses" means adoption fees, court costs, medical
17 expenses, attorney fees, and expenses which are directly related to
18 the legal process of adoption of a child including, but not limited
19 to, costs relating to the adoption study, health and psychological
20 examinations, transportation, and reasonable costs of lodging and
21 food for the child or adoptive parents which are incurred to
22 complete the adoption process and are not reimbursed by other
23 sources. The term nonrecurring adoption expenses shall not include
24 attorney fees incurred for the purpose of litigating a contested

1 adoption, from and after the point of the initiation of the contest,
2 costs associated with physical remodeling, renovation, and
3 alteration of the adoptive parents' home or property, except for a
4 special needs child as authorized by the court.

5 B. For taxable years beginning on or after January 1, ~~2023~~
6 2026, there shall be allowed a credit against the tax imposed
7 pursuant to Section 2355 of Title 68 of the Oklahoma Statutes for
8 nonrecurring adoption expenses paid by a resident individual
9 taxpayer in connection with:

- 10 1. The adoption of a minor; or
- 11 2. A proposed adoption of a minor which did not result in a
12 decreed adoption.

13 C. The amount of the tax credit authorized by this section
14 shall be equal to ~~ten percent (10%)~~ fifteen percent (15%) of the
15 qualified expenses but the credit amount shall not exceed ~~Two~~
16 ~~Thousand Dollars (\$2,000.00)~~ Three Thousand Dollars (\$3,000.00) per
17 calendar year with respect to single filing status or married filing
18 separate income tax returns and shall not exceed ~~Four Thousand~~
19 ~~Dollars (\$4,000.00)~~ Six Thousand Dollars (\$6,000.00) per calendar
20 year with respect to married filing joint return filing status.

21 D. The Oklahoma Tax Commission shall promulgate rules to
22 implement the provisions of this section which shall contain a
23 specific list of nonrecurring adoption expenses which may be
24

1 presumed to qualify for the tax credit. The Tax Commission shall
2 prescribe necessary requirements for verification.

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

4 Passed the House of Representatives the 12th day of March, 2025.

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Presiding Officer of the House
of Representatives

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Passed the Senate the ___ day of _____, 2025.

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Presiding Officer of the Senate

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