

1 STATE OF OKLAHOMA

2 2nd Session of the 60th Legislature (2026)

3 SUBCOMMITTEE RECOMMENDATION
FOR
4 HOUSE BILL NO. 3708

By: Caldwell (Chad)

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7 SUBCOMMITTEE RECOMMENDATION

8 An Act relating to the education; amending 68 O.S.
9 2021, Section 2357.206, as amended by Section 1,
Chapter 49, O.S.L. 2022 (68 O.S. Supp. 2025, Section
10 2357.206), which relates to the Oklahoma Equal
Opportunity Education Scholarship Act; modifying
definition of a scholarship-granting organization;
defining capital improvement grant; adding
requirements to information to be submitted to the
Oklahoma Tax Commission; providing an effective date;
and declaring an emergency.

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

16 SECTION 1. AMENDATORY 68 O.S. 2021, Section 2357.206, as
17 amended by Section 1, Chapter 49, O.S.L. 2022 (68 O.S. Supp. 2025,
18 Section 2357.206), is amended to read as follows:

19 Section 2357.206. A. This act shall be known and may be cited
20 as the "Oklahoma Equal Opportunity Education Scholarship Act".

21 B. 1. Except as provided in subsection G of this section,
22 after August 26, 2011, there shall be allowed a credit for any
23 taxpayer who makes a contribution to an eligible scholarship-
24 granting organization.

1 The credit shall be equal to fifty percent (50%) of the total
2 amount of contributions made during a taxable year, not to exceed
3 One Thousand Dollars (\$1,000.00) for single individuals, Two
4 Thousand Dollars (\$2,000.00) for married individuals filing jointly,
5 or One Hundred Thousand Dollars (\$100,000.00) for any taxpayer which
6 is a legal business entity including limited and general
7 partnerships, corporations, subchapter S corporations and limited
8 liability companies, plus any suspended credits pursuant to
9 subparagraph d of paragraph 2 of subsection I of this section;
10 provided, if total credits claimed pursuant to this paragraph exceed
11 the cap amount established pursuant to paragraphs 1 and 2 of
12 subsection E of this section, the credit shall be equal to the
13 taxpayer's proportionate share of the cap for the taxable year, as
14 determined pursuant to subsection I of this section.

15 2. For any taxpayer who makes a contribution to an eligible
16 scholarship-granting organization and makes a written commitment to
17 contribute the same amount for an additional year, the credit for
18 the first year and the additional year shall be equal to seventy-
19 five percent (75%) of the total amount of the contribution made
20 during a taxable year, not to exceed the amounts established in
21 paragraph 1 of this subsection for the taxable year in which the
22 credit provided in this subsection is claimed. The taxpayer shall
23 provide evidence of the written commitment to the Oklahoma Tax
24 Commission at the time of filing the refund claim.

1 3. The credits authorized pursuant to the provisions of this
2 subsection shall be allocable to the partners, shareholders,
3 members, or other equity owners of a taxpayer that is authorized to
4 be treated as a partnership for purposes of federal income tax
5 reporting for the taxable year for which the tax credits authorized
6 by this subsection are claimed on the applicable return, together
7 with required schedules, forms or reports of the partners,
8 shareholders, members, or other equity owners of the taxpayer. Tax
9 credits which are allocated to such equity owners shall only be
10 limited in amount for the income tax return of a natural person or
11 persons based upon the limitation of the total credit amount to the
12 entity from which the tax credits have been allocated and shall not
13 be limited to One Thousand Dollars (\$1,000.00) for single
14 individuals or limited to Two Thousand Dollars (\$2,000.00) for
15 married persons filing a joint return.

16 4. On or before April 30, 2024, and once every two (2) years
17 thereafter, such scholarship-granting organization and educational
18 improvement grant organization shall electronically submit to the
19 Oklahoma Tax Commission, the Governor, President Pro Tempore of the
20 Senate, the Speaker of the House of Representatives, and the chairs
21 and vice chairs of the education committees of the Senate and House
22 of Representatives an audited financial statement for the
23 organization along with information detailing the benefits,
24 successes, or failures of the program, and make publicly available

1 on its website the financial statement and information submitted
2 pursuant to this paragraph.

3 C. 1. Except as provided in subsection G of this section,
4 after August 26, 2011, there shall be allowed a credit for any
5 taxpayer who makes a contribution to an eligible educational
6 improvement grant organization. Except as otherwise provided by
7 paragraph 2 of this subsection, the credit shall be equal to fifty
8 percent (50%) of the total amount of contributions made during a
9 taxable year, not to exceed One Thousand Dollars (\$1,000.00) for
10 single individuals, Two Thousand Dollars (\$2,000.00) for married
11 individuals filing jointly, or One Hundred Thousand Dollars
12 (\$100,000.00) for any taxpayer which is a legal business entity
13 including limited and general partnerships, corporations, subchapter
14 S corporations and limited liability companies, plus any suspended
15 credits pursuant to subparagraph d of paragraph 2 of subsection I of
16 this section; provided, if total credits claimed pursuant to this
17 paragraph exceed the cap amount established pursuant to paragraphs 3
18 and 4 of subsection E of this section, the credit shall be equal to
19 the taxpayer's proportionate share of the cap for the taxable year,
20 as determined pursuant to subsection I of this section.

21 2. For any taxpayer who makes a contribution to an eligible
22 educational improvement grant organization and makes a written
23 commitment to contribute the same amount for an additional year, the
24 credit for the first year and the additional year shall be equal to

1 seventy-five percent (75%) of the total amount of the contribution
2 made during a taxable year, not to exceed the cap amount established
3 in paragraphs 3 and 4 of subsection E of this section for the
4 taxable year in which the credit provided in this paragraph is
5 claimed; provided, if total credits claimed pursuant to this
6 paragraph exceed the cap established pursuant to paragraphs 3 and 4
7 of subsection E of this section, the credit shall be equal to the
8 taxpayer's proportionate share of the cap for the taxable year, as
9 determined pursuant to subsection I of this section. The taxpayer
10 shall provide evidence of the written commitment to the Oklahoma Tax
11 Commission at the time of filing the refund claim.

12 3. The credits authorized pursuant to the provisions of this
13 subsection shall be allocable to the partners, shareholders,
14 members, or other equity owners of a taxpayer that is authorized to
15 be treated as a partnership for purposes of federal income tax
16 reporting for the taxable year for which the tax credits authorized
17 by this subsection are claimed on the applicable return, together
18 with required schedules, forms, or reports of the partners,
19 shareholders, members, or other equity owners of the taxpayer. Tax
20 credits which are allocated to such equity owners shall only be
21 limited in amount for the income tax return of a natural person or
22 persons based upon the limitation of the total credit amount to the
23 entity from which the tax credits have been allocated and shall not
24 be limited to One Thousand Dollars (\$1,000.00) for single

1 individuals or limited to Two Thousand Dollars (\$2,000.00) for
2 married persons filing a joint return.

3 D. 1. For contributions made on or after January 1, 2022,
4 there shall be allowed a credit for any taxpayer who makes a
5 contribution to an eligible public school foundation or public
6 school district. Except as otherwise provided by paragraph 2 of
7 this subsection, the credit shall be equal to fifty percent (50%) of
8 the total amount of contributions made during a taxable year, not to
9 exceed One Thousand Dollars (\$1,000.00) for single individuals, Two
10 Thousand Dollars (\$2,000.00) for married individuals filing jointly,
11 or One Hundred Thousand Dollars (\$100,000.00) for any taxpayer which
12 is a legal business entity including limited and general
13 partnerships, corporations, subchapter S corporations and limited
14 liability companies; provided, if total credits claimed pursuant to
15 this paragraph exceed the cap amount established pursuant to
16 paragraph 4 of subsection E of this section, the credit shall be
17 equal to the taxpayer's proportionate share of the cap for the
18 taxable year, as determined pursuant to subsection I of this
19 section.

20 2. Except as otherwise provided by paragraph 1 of this
21 subsection, for any taxpayer who makes a contribution to an eligible
22 public school foundation or public school district and makes a
23 written commitment to contribute the same amount for an additional
24 year, the credit for the first year and the additional year shall be

1 equal to seventy-five percent (75%) of the total amount of the
2 contribution made during a taxable year, not to exceed the cap
3 amount established in paragraph 4 of subsection E of this section
4 for the taxable year in which the credit provided in this paragraph
5 is claimed. The taxpayer shall provide evidence of the written
6 commitment to the Oklahoma Tax Commission at the time of filing the
7 refund claim; provided, if total credits claimed pursuant to this
8 paragraph exceed the cap amount established pursuant to paragraph 4
9 of subsection E of this section, the credit shall be equal to the
10 taxpayer's proportionate share of the cap for the taxable year, as
11 determined pursuant to subsection I of this section.

12 3. The credits authorized pursuant to the provisions of this
13 subsection shall be allocable to the partners, shareholders,
14 members, or other equity owners of a taxpayer that is authorized to
15 be treated as a partnership for purposes of federal income tax
16 reporting for the taxable year for which the tax credits authorized
17 by this subsection are claimed on the applicable return, together
18 with required schedules, forms, or reports of the partners,
19 shareholders, members, or other equity owners of the taxpayer. Tax
20 credits which are allocated to such equity owners shall only be
21 limited in amount for the income tax return of a natural person or
22 persons based upon the limitation of the total credit amount to the
23 entity from which the tax credits have been allocated and shall not
24 be limited to One Thousand Dollars (\$1,000.00) for single

1 individuals or limited to Two Thousand Dollars (\$2,000.00) for
2 married persons filing a joint return.

3 4. On or before April 30, 2024, and once every four (4) years
4 thereafter, such eligible public school foundation and public school
5 district shall submit to the Oklahoma Tax Commission, the Governor,
6 President Pro Tempore of the Senate, and the Speaker of the House of
7 Representatives an audited financial statement for the organization
8 along with information detailing the benefits, successes, or
9 failures of the programs.

10 E. Except as otherwise provided pursuant to subsection I of
11 this section:

12 1. The total credits authorized pursuant to subsection B of
13 this section for all taxpayers for tax years 2017 through 2021 shall
14 not exceed Three Million Five Hundred Thousand Dollars
15 (\$3,500,000.00) annually;

16 2. The total credits authorized pursuant to subsection B of
17 this section for all taxpayers for tax years 2022 and subsequent tax
18 years shall not exceed Twenty-five Million Dollars (\$25,000,000.00)
19 annually;

20 3. The total credits authorized pursuant to subsection C of
21 this section for all taxpayers for tax years 2017 through 2021 shall
22 not exceed One Million Five Hundred Thousand Dollars (\$1,500,000.00)
23 annually;

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1 4. The total credits authorized pursuant to subsections C and D
2 of this section for all taxpayers for tax year 2022 and subsequent
3 tax years shall not exceed Twenty-five Million Dollars
4 (\$25,000,000.00) annually. In addition to the cap amount prescribed
5 by this paragraph, the credit amount shall also be limited to Two
6 Hundred Thousand Dollars (\$200,000.00) of credits per public school
7 district annually; and

8 5. The cap on total credits provided for in this subsection
9 shall be allocated by the Tax Commission as provided in subsection I
10 of this section.

11 F. For credits claimed for eligible contributions made during
12 tax year 2014 and thereafter, a credit shall not be allowed by the
13 Oklahoma Tax Commission for contributions made to a scholarship-
14 granting organization or an educational improvement grant
15 organization if that organization's percentage of funds actually
16 awarded is less than ninety percent (90%). For purposes of this
17 section, the "percentage of funds actually awarded" shall be
18 determined by dividing the total amount of funds actually awarded as
19 educational scholarships or educational improvement grants over the
20 most recent twenty-four (24) months by the total amount available to
21 award as educational scholarships or educational improvement grants
22 over the most recent twenty-four (24) months.

23 G. Any tax credits which are earned by a taxpayer pursuant to
24 this section during the time period beginning August 26, 2011,

1 through December 31, 2012, may not be claimed for any period prior
2 to the taxable year beginning January 1, 2013. No credits which
3 accrue during the time period beginning August 26, 2011, through
4 December 31, 2012, may be used to file an amended tax return for any
5 taxable year prior to the taxable year beginning January 1, 2013.

6 H. As used in this section:

7 1. "Eligible student" means a child of school age who is
8 lawfully present in the United States and who is a member of a
9 household in which the total annual income during the preceding tax
10 year does not exceed an amount equal to three hundred percent (300%)
11 of the income standard used to qualify for a free or reduced-price
12 school lunch or who, during the immediately preceding school year,
13 attended or, by virtue of the location of such student's place of
14 residence, was eligible to attend a public school in this state
15 which has been identified for school improvement as determined by
16 the State Board of Education pursuant to the requirements of the No
17 Child Left Behind Act of 2001, P.L. No. 107-110. Once a student has
18 received an educational scholarship, as defined in paragraph 3 of
19 this subsection, the student and any siblings who are members of the
20 same household shall remain eligible until they graduate from high
21 school or reach twenty-one (21) years of age, whichever occurs
22 first;

23 2. "Eligible special needs student" means a child who has been
24 provided services under an Individualized Family Service Plan

1 through the SoonerStart program and during transition was evaluated
2 and determined to be eligible for school district services, a child
3 of school age who has attended public school in our state with an
4 individualized education program pursuant to the Individuals With
5 Disabilities Education Act, 20 U.S.C.A., Section 1400 et seq., or a
6 child who has been diagnosed by a clinical professional as having a
7 significant disability that will affect learning and who has been
8 approved by the board of a scholarship-granting organization;

9 3. "Educational scholarships" means:

10 a. scholarships to an eligible student of up to Five
11 Thousand Dollars (\$5,000.00) or eighty percent (80%)
12 of the statewide annual average per-pupil expenditure
13 as determined by the National Center for Education
14 Statistics, U.S. Department of Education, whichever is
15 greater, to cover all or part of the tuition, fees,
16 and transportation costs of a qualified school which
17 is accredited by the State Board of Education or an
18 accrediting association approved by the Board pursuant
19 to Section 3-104 of Title 70 of the Oklahoma Statutes,
20 b. scholarships to an eligible student of up to Five
21 Thousand Dollars (\$5,000.00) or eighty percent (80%)
22 of the statewide annual average per-pupil expenditure
23 as determined by the National Center for Education
24 Statistics, U.S. Department of Education, whichever is

1 greater, to cover the educational costs of a qualified
2 school which does not charge tuition, which enrolls
3 special populations of students, and which is
4 accredited by the State Board of Education or an
5 accrediting association approved by the Board pursuant
6 to Section 3-104 of Title 70 of the Oklahoma Statutes,
7 or

8 c. scholarships to an eligible special needs student of
9 up to Twenty-five Thousand Dollars (\$25,000.00) to
10 cover all or part of the tuition, fees, and
11 transportation costs of a qualified school for
12 eligible special needs students which is accredited by
13 the State Board of Education or an accrediting
14 association approved by the Board pursuant to Section
15 3-104 of Title 70 of the Oklahoma Statutes;

16 4. "Low-income eligible student" means an eligible student or
17 eligible special needs student who qualifies for a free or reduced-
18 price lunch;

19 5. "Qualified school" means an early childhood, elementary, or
20 secondary private school in this state including schools which
21 provide special educational programs for three-year-olds or
22 prekindergarten educational programs for four-year-olds, which:

1 a. is accredited by the State Board of Education or an
2 accrediting association approved by the Board pursuant
3 to Section 3-104 of Title 70 of the Oklahoma Statutes,
4 b. is in compliance with all applicable health and safety
5 laws and codes,
6 c. has a stated policy against discrimination in
7 admissions on the basis of race, color, national
8 origin, or disability, and
9 d. ensures academic accountability to parents and
10 guardians of students through regular progress
11 reports;

12 6. "Qualified school for eligible special needs students" means
13 an early childhood, elementary, or secondary private school in a
14 county in this state including schools which provide special
15 educational programs for three-year-olds or prekindergarten
16 educational programs for four-year-olds;

17 7. "Scholarship-granting organization" means an organization
18 which:

19 a. is a nonprofit entity exempt from taxation pursuant to
20 the provisions of the Internal Revenue Code, 26
21 U.S.C., Section 501(c)(3),
22 b. (1) distributes periodic scholarship payments as
23 checks made out to an eligible student's or
24 eligible special needs student's parent or

1 guardian and mailed to the qualified school where
2 the student is enrolled, or

3 (2) awards capital improvement grants to qualified
4 schools to fund capital improvement projects that
5 would increase the instructional capacity of the
6 qualified school,

7 c. spends no more than ten percent (10%) of its annual
8 revenue on expenditures other than educational
9 scholarships as defined in paragraph 3 of this
10 subsection or capital improvement grants as defined in
11 paragraph 16 of this subsection,

12 d. spends each year a portion of its expenditures on
13 educational scholarships for low-income eligible
14 students, as defined in paragraph 4 of this
15 subsection, in an amount equal to or greater than the
16 percentage of low-income eligible students in the
17 state,

18 e. ensures that scholarships are portable during the
19 school year and can be used at any qualified school
20 that accepts the eligible student or at any qualified
21 school for special needs students that accepts the
22 eligible special needs student,

23 f. registers with the Oklahoma Tax Commission as a
24 scholarship-granting organization, and

1 g. has policies in place to:

2 (1) carry out criminal background checks on all
3 employees and board members to ensure that no
4 individual is involved with the organization who
5 might reasonably pose a risk to the appropriate
6 use of contributed funds, and
7 (2) maintain full and accurate records with respect
8 to the receipt of contributions and expenditures
9 of those contributions and supply such records
10 and any other documentation required by the Tax
11 Commission to demonstrate financial
12 accountability;

13 8. "Annual revenue" means the total amount or value of

14 contributions received by an organization from taxpayers awarded
15 credits during the organization's fiscal year and all amounts earned
16 from interest or investments;

17 9. "Public school" means public schools as defined in Section

18 1-106 of Title 70 of the Oklahoma Statutes;

19 10. "Eligible public school district" means any public school;

20 11. "Early childhood education program" means a special
21 educational program for eligible special needs students who are
22 three (3) years of age or a prekindergarten educational program
23 provided to children who are at least four (4) years of age but not
24 more than five (5) years of age on or before September 1;

1 12. "Innovative educational program" means an advanced academic
2 or academic improvement program that is not part of the regular
3 coursework of a public school but that enhances the curriculum or
4 academic program of the school or provides early childhood education
5 programs to students;

6 13. "Educational improvement grant" means a grant to an
7 eligible public school to implement an innovative educational
8 program for students including the ability for multiple public
9 schools to make an application and be awarded a grant to jointly
10 provide an innovative educational program;

11 14. "Educational improvement grant organization" means an
12 organization which:

13 a. is a nonprofit entity exempt from taxation pursuant to
14 the provisions of the Internal Revenue Code, 26
15 U.S.C., Section 501(c)(3), and

16 b. contributes at least ninety percent (90%) of its
17 annual receipts as grants to eligible schools for
18 innovative educational programs. For purposes of this
19 subparagraph, an educational improvement grant
20 organization contributes its annual cash receipts when
21 it expends or otherwise irrevocably encumbers those
22 funds for expenditure during the then current fiscal
23 year of the organization or during the next succeeding
24 fiscal year of the organization; and

1 15. "Eligible public school foundation" means a nonprofit
2 entity formed pursuant to the laws of this state and is exempt from
3 federal income taxation pursuant to either Section 501(c)(3) or
4 Section 509(a) of the Internal Revenue Code of 1986, as amended.
5 Each public school foundation must be approved by the local board of
6 education prior to accepting qualifying donations; and

7 16. "Capital improvement grant" means a grant to a qualified
8 school to fund capital improvement projects that would increase the
9 instructional capacity of the qualified school.

10 I. Total credits authorized by this section shall be allocated
11 as follows:

12 1. By January 10 of the year immediately following each
13 calendar year, a scholarship-granting organization, an educational
14 improvement grant organization, an eligible public school
15 foundation, or public school district which accepts contributions
16 pursuant to this section shall provide electronically to the Tax
17 Commission information on each contribution accepted during such
18 taxable year. At least once each taxable year, the entity making
19 the report shall notify each contributor that Oklahoma law provides
20 for a total, statewide cap on the amount of income tax credits
21 allowed annually;

22 2. a. If the Tax Commission determines the total combined
23 credits claimed for contributions made to scholarship-
24 granting organizations during the most recently

1 completed calendar year by all taxpayers are in excess
2 of the statewide cap amount provided in paragraphs 1
3 and 2 of subsection E of this section, the Tax
4 Commission shall first allocate any amount of credits
5 not claimed for contributions made to organizations
6 authorized pursuant to subsections C and D of this
7 section, then shall determine the percentage of the
8 contribution which establishes the proportionate share
9 of the credit which may be claimed by any taxpayer so
10 that the total maximum credits authorized by this
11 section are not exceeded.

12 b. If the Tax Commission determines the total combined
13 credits claimed for contributions made to
14 organizations authorized pursuant to subsections C and
15 D of this section during the most recently completed
16 calendar year by all taxpayers are in excess of the
17 statewide cap amount provided in paragraphs 3 and 4 of
18 subsection E of this section, the Tax Commission shall
19 first allocate any amount of credits not claimed for
20 contributions made to scholarship-granting
21 organizations, then shall determine the percentage of
22 the contribution which establishes the proportionate
23 share of the credit which may be claimed by any

taxpayer so that the maximum credits authorized by this section are not exceeded.

- c. If the Tax Commission determines the total combined credits claimed for contributions made to organizations authorized pursuant to subsections C and D of this section during the most recently completed calendar year by all taxpayers are in excess of the per public school district cap pursuant to paragraph 4 of subsection E of this section, the Tax Commission shall first allocate any amount of credits not claimed for contributions made to other organizations authorized pursuant to subsections C and D of this section, then shall determine the percentage of the contribution which establishes the proportionate share of the credit which may be claimed by any taxpayer so that the maximum credits authorized by this section are not exceeded.

d. Beginning for tax year 2016, credits earned, but not allowed due to the application of statewide caps provided in subsection E of this section will be considered suspended and authorized to be used in the next immediate tax year and applied to the next year's statewide cap; and

1 3. The Tax Commission shall publish the percentage of the
2 contribution which may be claimed as a credit by contributors for
3 the most recently completed calendar year on the Tax Commission
4 website no later than February 15 of each calendar year for
5 contributions made the previous year. Each organization authorized
6 pursuant to subsections B, C, and D of this section shall notify
7 contributors of that amount annually.

8 J. No tax credits authorized by this section shall be used to
9 reduce the tax liability of the taxpayer to less than zero (0).

10 K. Any credits authorized by this section allowed but not used
11 in any tax year may be carried over, in order, to each of the three
12 (3) years following the year of qualification.

13 L. 1. In order to qualify under this section, each
14 organization authorized pursuant to subsections C and D of this
15 section shall submit an application with information to the Oklahoma
16 Tax Commission on a form prescribed by the Tax Commission that:

17 a. enables the Tax Commission to confirm that the
18 organization is a nonprofit entity exempt from
19 taxation pursuant to the provisions of the Internal
20 Revenue Code, 26 U.S.C., Section 501(c)(3) or Section
21 509(a), and

22 b. describes the proposed innovative educational program
23 or programs supported by the organization.

1 2. The Tax Commission shall review and approve or disapprove
2 the application, in consultation with the State Department of
3 Education.

4 3. In order to maintain eligibility under this section, an
5 organization authorized pursuant to subsections C and D of this
6 section shall annually report the following information to the Tax
7 Commission and publish on its website by September 1 of each year:

- 8 a. the name of the innovative educational program or
9 programs and the total amount of the grant or grants
10 made to those programs during the immediately
11 preceding school year,
- 12 b. a description of how each grant was utilized during
13 the immediately preceding school year and a
14 description of any demonstrated or expected innovative
15 educational improvements,
- 16 c. the names of the public school and school districts
17 where innovative educational programs that received
18 grants during the immediately preceding school year
19 were implemented,
- 20 d. where the organization collects information on a
21 county-by-county basis, and
- 22 e. the total number and total amount of grants made
23 during the immediately preceding school year for

innovative educational programs at public school by each county in which the organization made grants.

4. The information required under paragraph 3 of this

subsection shall be submitted on a form provided by the Tax

Commission. No later than May 1 of each year, the Tax Commission

shall annually distribute sample forms together with the forms on

which the reports are required to be made to each approved

organization.

5. The Tax Commission shall not require any other information

be provided by an organization, except as expressly authorized in

this section.

M. 1. Beginning in 2023 for the 2022-2023 academic year, in

order to maintain registration, a scholarship-granting organization

shall annually report to the Tax Commission by September 1 of each

year the following information regarding the educational

scholarships and the capital improvement grants funded by the

organization in the previous academic year:

a. the name and address of the scholarship-granting organization,

b. the names of the qualifying schools that received funding for educational scholarships, the total amount of funds paid to each qualifying school, and the total number of scholarship recipients enrolled in each qualifying school,

- c. the total number and total dollar amount of contributions received during the previous academic year,
- d. the total number and total dollar amount of educational scholarships awarded and funded during the previous academic year,
- e. the total number, total dollar amount, and percentage of educational scholarships awarded and funded during the previous academic year disaggregated into the following categories:
 - (1) low-income eligible students,
 - (2) students who during the immediately preceding school year attended or who were eligible by virtue of the residence of the student to attend a public school in the state which was identified for school improvement by the State Board of Education,
 - (3) eligible special needs students, and
 - (4) students who were first-time recipients of a scholarship including information about the type of public or private school the student was enrolled in during the entire previous academic year,

- f. the percentage of annual revenue received by the organization from donations which qualify for tax credits pursuant to this section which was not expended on scholarships or capital improvement grants,
- g. disaggregated data reported under this subsection shall be redacted if reporting would allow for identification of specific children, and shall be reported in accordance with the Student Data Accessibility, Transparency and Accountability Act of 2013, division b of subparagraph 2 of subsection C of Section 3-168 of Title 70 of the Oklahoma Statutes, and the Family Educational Rights and Privacy Act of 1974 (FERPA), 20 U.S.C., Section 1232g, and
- h. the percentage of the total amount of education scholarship expenditures spent on low-income eligible students,
- i. the names of the qualifying schools awarded capital improvement grants and the total amount of the grant or grants made to those qualifying schools during the immediately preceding school year,
- j. a description of each capital improvement grant project and the increased capacity the project will provide to the qualified school, and

1. the total number and total amount of grants awarded
during the immediately preceding school year.

2. The Tax Commission shall make available on its website:

a. the information submitted by the scholarship-granting organization pursuant to paragraph 1 of this subsection,

b. a list of participating schools, and

c. all other application information submitted to the Tax Commission by a scholarship-granting organization, except that information which would violate the privacy of an individual.

3. A scholarship-granting organization shall annually submit

verification to the Tax Commission that the organization still meets the criteria set forth in paragraph 7 of subsection H of this section.

N. Contributions made pursuant to subsections B, C, and D of this section shall not be used by the Legislature to reduce the amount appropriated for the financial support of public schools.

O. In consultation with the State Department of Education, the Commission shall promulgate rules necessary to implement the Oklahoma Equal Opportunity Education Scholarship Act. The rules shall include procedures for the registration of a scholarship-awarding organization, an educational improvement grant organization, a public school foundation, or public school district

1 for purposes of determining if the organization meets the
2 requirements of the Oklahoma Equal Opportunity Education Scholarship
3 Act or for the revocation of the registration of an organization, if
4 applicable, and for notice as required in subsection I of this
5 section.

6 SECTION 2. This act shall become effective July 1, 2026.

7 SECTION 3. It being immediately necessary for the preservation
8 of the public peace, health or safety, an emergency is hereby
9 declared to exist, by reason whereof this act shall take effect and
10 be in full force from and after its passage and approval.

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12 60-2-16404 AQH 02/16/26
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