

An Act

ENROLLED HOUSE
BILL NO. 2610

By: Harris, Deck, Boles, and
Roberts of the House

and

Rader and Pederson of the
Senate

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.

SUBJECT: Revenue and taxation

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

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

Section 2357.601. A. As used in this section, "nonrecurring
adoption expenses" means adoption fees, court costs, medical
expenses, attorney fees, and expenses which are directly related to
the legal process of adoption of a child including, but not limited
to, costs relating to the adoption study, health and psychological
examinations, transportation, and reasonable costs of lodging and
food for the child or adoptive parents which are incurred to
complete the adoption process and are not reimbursed by other
sources. The term nonrecurring adoption expenses shall not include
attorney fees incurred for the purpose of litigating a contested
adoption, from and after the point of the initiation of the contest,
costs associated with physical remodeling, renovation, and
alteration of the adoptive parents' home or property, except for a
special needs child as authorized by the court.

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

1. The adoption of a minor; or

2. A proposed adoption of a minor which did not result in a decreed adoption.

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

D. The Oklahoma Tax Commission shall promulgate rules to implement the provisions of this section which shall contain a specific list of nonrecurring adoption expenses which may be presumed to qualify for the tax credit. The Tax Commission shall prescribe necessary requirements for verification.

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

Passed the House of Representatives the 28th day of May, 2025.

Presiding Officer of the House
of Representatives

Passed the Senate the 28th day of May, 2025.

Presiding Officer of the Senate

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this _____
day of _____, 20_____, at _____ o'clock _____ M.
By: _____

Approved by the Governor of the State of Oklahoma this _____
day of _____, 20_____, at _____ o'clock _____ M.

Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this _____
day of _____, 20_____, at _____ o'clock _____ M.
By: _____