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**AS AMENDED**

By: Eaves, Gise, Deck, and  
McCane of the House

## Gollihare of the Senate

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1 This shall include trade or vocational schools that offer  
2 specialized programs in heating, ventilation, and air conditioning  
3 (HVAC), plumbing, automotive mechanics, electrical work, carpentry,  
4 welding, and construction; and

5 2. "Taxpayer" means a natural person.

6 B. For taxable years beginning on or after January 1, 2026,  
7 there shall be allowed as a credit against the tax imposed pursuant  
8 to Section 2355 of Title 68 of the Oklahoma Statutes in the amount  
9 of Seven Thousand Five Hundred Dollars (\$7,500.00) or the amount of  
10 costs incurred for tuition and fees for attending a qualified  
11 program, whichever is less, for a taxpayer who has received  
12 certification from a qualified program. A taxpayer shall only be  
13 eligible to claim this credit once, and it shall be claimed within  
14 three (3) calendar years of receiving their certification.

15 C. Any individual that received a postsecondary tuition  
16 scholarship offered by a technology center school located in the  
17 State of Oklahoma for students living within the boundaries of the  
18 career technology district shall not be eligible to claim this  
19 credit.

20 D. The credit authorized by this section shall not be used to  
21 reduce the income tax liability of the taxpayer to less than zero  
22 (0). To the extent not used, the credit authorized by this section  
23 shall be allowed to carry over, in order, to each of the three (3)  
24 following taxable years.

SECTION 3. This act shall become effective November 1, 2025.

COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS  
April 16, 2025 - DO PASS