1	SENATE FLOOR VERSION
2	April 16, 2025 AS AMENDED
3	ENGROSSED HOUSE BILL NO. 1092 By: Eaves, Gise, Deck, and
4	BILL NO. 1092 By: Eaves, Gise, Deck, and McCane of the House
5	and
6	Gollihare of the Senate
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9	[revenue and taxation - Oklahoma Trade School Tuition Tax Credit - eligibility - carryover -
10	noncodification - codification - effective date]
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13	BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:
14	SECTION 1. NEW LAW A new section of law not to be
15	codified in the Oklahoma Statutes reads as follows:
16	This act shall be known and may be cited as the "Oklahoma Trade
17	School Tuition Tax Credit".
18	SECTION 2. NEW LAW A new section of law to be codified
19	in the Oklahoma Statutes as Section 2357.701 of Title 68, unless
20	there is created a duplication in numbering, reads as follows:
21	A. As used in this section:
22	1. "Qualified program" means a trade school or vocational
23	school located in Oklahoma that specializes in providing practical
24	training and education in specific trades and technical fields.

- This shall include trade or vocational schools that offer

 specialized programs in heating, ventilation, and air conditioning

 (HVAC), plumbing, automotive mechanics, electrical work, carpentry,

 welding, and construction; and
 - 2. "Taxpayer" means a natural person.

- B. For taxable years beginning on or after January 1, 2026, there shall be allowed as a credit against the tax imposed pursuant to Section 2355 of Title 68 of the Oklahoma Statutes in the amount of Seven Thousand Five Hundred Dollars (\$7,500.00) or the amount of costs incurred for tuition and fees for attending a qualified program, whichever is less, for a taxpayer who has received certification from a qualified program. A taxpayer shall only be eligible to claim this credit once, and it shall be claimed within three (3) calendar years of receiving their certification.
- C. Any individual that received a postsecondary tuition scholarship offered by a technology center school located in the State of Oklahoma for students living within the boundaries of the career technology district shall not be eligible to claim this credit.
- D. The credit authorized by this section shall not be used to reduce the income tax liability of the taxpayer to less than zero (0). To the extent not used, the credit authorized by this section shall be allowed to carry over, in order, to each of the three (3) following taxable years.

1	SECTION 3. This act shall become effective November 1, 2025.
2	COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS April 16, 2025 - DO PASS
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