

STATE OF OKLAHOMA

1st Session of the 60th Legislature (2025)

SENATE BILL 286

By: Jett

AS INTRODUCED

An Act relating to income tax; providing a credit for certain pro bono counsel; making credit refundable; authorizing the Oklahoma Tax Commission to promulgate rules and prescribe form for verification; providing for codification; and providing an effective date.

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

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 2357.602 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. For tax year 2026 and subsequent tax years, there shall be allowed a credit against the tax imposed pursuant to Section 2355 of Title 68 of the Oklahoma Statutes in an amount equal to fifty percent (50%) of a reasonable and necessary fee amount approved by the court for a licensed attorney that provides pro bono counsel to adoptive parents that results in the filing of a certificate of decree of adoption as provided in Section 7505-6.6 of Title 10 of the Oklahoma Statutes.

1 B. If the credit authorized pursuant to this subsection exceeds
2 the tax imposed by Section 2355 of Title 68 of the Oklahoma
3 Statutes, the excess amount shall be refunded to the taxpayer.

4 C. The Oklahoma Tax Commission may promulgate rules or
5 prescribe forms to verify taxpayer qualification for the credit
6 provided in this section.

7 SECTION 2. This act shall become effective November 1, 2025.

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