

**Bill Summary**  
2<sup>nd</sup> Session of the 60<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 1389</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.</b>	<b>2600</b>
<b>Author:</b>	<b>Sen. Daniels</b>
<b>Date:</b>	<b>12/31/2025</b>

**Bill Analysis**

SB 1389 authorizes an annual credit limit increase of the Oklahoma Parental Choice Tax Credit by 20% if 90% or more of the annual \$250 million limit is reached. The new adjusted credit limit shall be increased a further 20% each time that 90% of the credit limit is claimed in prior school years. The measure directs the Tax Commission to publish the amount of credits claimed each year on its website.

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