

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

<b>Bill No.:</b>	<b>SB 1394</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.</b>	<b>3100</b>
<b>Author:</b>	<b>Sen. Kirt</b>
<b>Date:</b>	<b>12/31/2025</b>

**Bill Analysis**

SB 1394 creates a refundable income tax credit for any individual who receives down payment or closing cost assistance provided by the Oklahoma Increased Housing Program. The credit shall be equal to the amount of down payment and closing cost assistance received by the individual during the applicable tax year.

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