

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

<b>Bill No.:</b>	<b>SB 1395</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.</b>	<b>2463</b>
<b>Author:</b>	<b>Sen. Rader</b>
<b>Date:</b>	<b>12/31/2025</b>

**Bill Analysis**

SB 1395 limits the carry forward period for credits earned to 7 years and eliminates the credit on increased employment for manufacturers. The measure also requires manufacturers to submit an application prior to receiving the credit to the Oklahoma Tax Commission. The application shall contain the National Industry Number of the North American Industry Classification System (NAICS) Manual number of the industry, the amount of unused and carried forward credit, the average wage of new jobs, and investment information outlined in the measure. The Tax Commission shall provide the information to the Incentive Evaluation Commission.

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