

**Senate Fiscal Summary**  
1<sup>st</sup> Session of the 60<sup>th</sup> Legislature



**House Bill 1092**

---

<b>Version:</b>	<b>ENGR</b>
<b>Agency:</b>	<b>Oklahoma State Treasurer</b>
<b>Senate Author:</b>	<b>Gollihare</b>
<b>House Author:</b>	<b>Eaves</b>
<b>FY'26 Impact:</b>	<b>Unknown Decrease in Income Tax Collections</b>
<b>Full Year Impact:</b>	<b>Unknown Decrease in Income Tax Collections</b>

**Bill Summary and  
Fiscal Analysis:**

HB1092 establishes a non-refundable income tax credit for individuals who complete a certification program at a qualified trade or vocational school in Oklahoma. The credit is \$7,500 or the actual tuition and fees paid, whichever is less, can only be claimed once, and must be claimed within three years of certification. Unused credit may be carried over for three years.

Per the Oklahoma Tax Commission, the revenue impact remains unknown, as it is unknown how many taxpayers will qualify for and claim the credit.

Fiscal impact provided by Senate fiscal staff.