

1 ENGROSSED HOUSE
2 BILL NO. 1092

By: Eaves, Gise, and Deck of
the House

3 and

4 Gollihare of the Senate

5
6 [revenue and taxation - Oklahoma Trade School
7 Tuition Tax Credit - eligibility - carryover -
8 noncodification - codification - effective date]
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12 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

13 SECTION 1. NEW LAW A new section of law not to be
14 codified in the Oklahoma Statutes reads as follows:

15 This act shall be known and may be cited as the "Oklahoma Trade
16 School Tuition Tax Credit".

17 SECTION 2. NEW LAW A new section of law to be codified
18 in the Oklahoma Statutes as Section 2357.701 of Title 68, unless
19 there is created a duplication in numbering, reads as follows:

20 A. As used in this section:

21 1. "Qualified program" means a trade school or vocational
22 school located in Oklahoma that specializes in providing practical
23 training and education in specific trades and technical fields.

24 This shall include trade or vocational schools that offer

1 specialized programs in heating, ventilation, and air conditioning
2 (HVAC), plumbing, automotive mechanics, electrical work, carpentry,
3 welding, and construction; and

4 2. "Taxpayer" means a natural person.

5 B. For taxable years beginning on or after January 1, 2026,
6 there shall be allowed as a credit against the tax imposed pursuant
7 to Section 2355 of Title 68 of the Oklahoma Statutes in the amount
8 of Seven Thousand Five Hundred Dollars (\$7,500.00) or the amount of
9 costs incurred for tuition and fees for attending a qualified
10 program, whichever is less, for a taxpayer who has received
11 certification from a qualified program. A taxpayer shall only be
12 eligible to claim this credit once, and it shall be claimed within
13 three (3) calendar years of receiving their certification.

14 C. Any individual that received a postsecondary tuition
15 scholarship offered by a technology center school located in the
16 State of Oklahoma for students living within the boundaries of the
17 career technology district shall not be eligible to claim this
18 credit.

19 D. The credit authorized by this section shall not be used to
20 reduce the income tax liability of the taxpayer to less than zero
21 (0). To the extent not used, the credit authorized by this section
22 shall be allowed to carry over, in order, to each of the three (3)
23 following taxable years.

24 SECTION 3. This act shall become effective November 1, 2025.

1 Passed the House of Representatives the 12th day of March, 2025.

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3 _____
4 Presiding Officer of the House
5 of Representatives

6 Passed the Senate the _____ day of _____, 2025.

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9 Presiding Officer of the Senate