

BILL SUMMARY
1st Session of the 60th Legislature

Bill No.:	HB2645
Version:	CCR A
Request Number:	
Author:	Speaker Hilbert
Date:	5/19/2025
Impact:	Please see previous summary of this measure

Research Analysis

CCR A for HB2645 accepts the Senate amendments and restores the title and enacting clause. The Senate amendments changed the maximum credit amount from \$25,000 to \$20,000 each tax year. The Senate amendments also changed the definition of *qualifying doctor* and directs the Oklahoma Tax Commission (OTC) to annually calculate and apply a percentage adjustment formula for the \$1 million cap for the credit.

As amended, HB2645 provides a \$20,000 income tax credit for doctors that practice medicine in a rural area for up to four years. A *rural area* is considered a city or town with a population of less than 25,000 that is at least 25 miles from the nearest city or town with a population greater than 25,000.

The tax credit is available beginning tax year 2026 and is limited to \$1 million in total claims each year. To qualify, the doctor must have been licensed on or after January 1, 2024 and must have graduated from a college of medicine or osteopathic medicine located in Oklahoma or completed their residency in Oklahoma. The qualifying doctor must also live in the same county as their rural practice area.

Prepared By: Quyen Do

Fiscal Analysis

The measure is currently under review and impact information will be completed.

Prepared By: House Fiscal Staff

Other Considerations

None.