

1 STATE OF OKLAHOMA

2 2nd Session of the 60th Legislature (2026)

3 SENATE BILL 2059

By: Deever

6 AS INTRODUCED

7 An Act relating to income tax; creating the Promote
8 Child Thriving Act; providing short title; stating
9 intent; providing credit for certain married
10 individuals with dependents; prescribing credit
11 amount; stipulating qualifications; requiring the
12 credit to be claimed on a form prescribed by the
Oklahoma Tax Commission; prohibiting refundability of
credit; providing for the carry forward of credit;
providing penalty; providing for noncodification;
providing for codification; providing an effective
date; and declaring an emergency.

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15 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

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

18 This act shall be known and may be cited as the "Promote Child
19 Thriving Act".

20 SECTION 2. NEW LAW A new section of law not to be
21 codified in the Oklahoma Statutes reads as follows:

22 The Legislature finds that:

23 1. Children have a primal and indelible relation to their
24 mother and father. It is a fundamental claim of justice that,

1 whenever possible, children be raised in a marital home by the two
2 persons whose union gave them life, bequeathed them their unique
3 identity and characteristics, and joined them to a genealogical
4 history of maternal and paternal kinship. It is a compelling state
5 interest, priority, and responsibility to honor and protect the
6 natural marital family context for the sake of children whose
7 identity and life prospects are so substantially implicated by it;

8 2. Accordingly, and as Justice Sotomayor summarized in her
9 dissenting opinion in *Adoptive Couple v. Baby Girl*, 570 U.S. 637,
10 673 (2013) (Sotomayor, J., dissenting), that the biological bond
11 between parent and child is meaningful, that children have an
12 interest in knowing their biological parents, and that the
13 deprivation of a child's relationship with mother or father is a
14 loss that cannot be measured;

15 3. The natural family relationship of husband and wife and
16 their offspring is an aspect of human nature and community anterior
17 to and transcending state discretion. As the Supreme Court
18 acknowledged in *Smith v. Org. of Foster Families for Equal & Reform*,
19 431 U.S. 816, 845 (1977), unlike, for instance, the state-initiated
20 and -directed foster care relation, the natural family is "a
21 relationship having its origins entirely apart from the power of the
22 State," therefore has its unique prerogatives founded "in intrinsic
23 human rights, as they have been understood in this Nation's history
24 and tradition";

1 4. Federal and state constitutional case law and historic state
2 family law standards accord unique deference and protection to the
3 marital relationship and the relation of natural mother and father
4 to child, and that a child's loss of relationship with the child's
5 mother or father is a lamentable outcome that venerable legal
6 standards aim to discourage and avoid;

7 5. Evidence from multiple areas of study reveals that children
8 who grow up apart from one or both biological parents tend, by
9 statistically significant margins, to fare worse and to be
10 substantially disadvantaged compared to cohorts of children raised
11 by their mother and father in a marital household. And that:

12 a. biological parents are statistically the safest, most
13 connected to, most invested in, and most protective
14 adults in a child's life. Children who are raised by
15 both biological parents in a married relationship
16 suffer the lowest rates of obesity, drug use, and
17 incarceration. They have the highest rates of
18 academic success and emotional health, and are most
19 likely to escape or avoid poverty,

20 b. loss of a parent affects a child's physical,
21 mental/emotional, and educational outcomes,

22 c. cohabitation of a child's biological parents does not
23 produce the same benefit for children. Studies show
24 the nonmarital cohabitation relationship of a child's

mother and father is not a benefit equivalent to a home of a married father and mother, citing increased risk of parental breakup, abuse, and poverty,

d. there are no known remedial government programs or subsidies which can replace or compensate for the loss to children of an upbringing in the marital home of their mother and father, and

e. being raised outside of the home of a child's married biological parents tends toward multigenerational continuation. Data reveals that children of single mothers are more likely to have children out of marriage, children of divorce are more likely to themselves divorce, and children created via third-party sperm or egg are more likely to dissociate themselves from their genetic children via "donating" when they reach adulthood. Failing to fortify a child's family leads to future broken families;

6. The clear connection between natural parental bonds and child welfare obligates the state to incentivize homes that unite children to both mother and father. Studies show that the best way to achieve that end is to encourage biological parents to be married to one another;

7. This state's financial incentivizing of children's upbringing in a home with their married mother and father will

1 minimize the need for government anti-poverty funds, child
2 protective services, academic support, police involvement, and other
3 state emergency or remedial aid;

4 8. Adoptive parents, widowed parents, and other guardians may
5 provide loving and stable homes for children and that such
6 relationships may warrant distinct consideration under other
7 provisions of law; and

8 9. The purpose of this act is not to disparage or diminish
9 those households, but to address a specific, empirically documented
10 state interest: incentivizing the formation and preservation of
11 marital households uniting children with their biological mother and
12 father, which the Legislature finds to be uniquely associated with
13 the highest aggregate outcomes for child thriving and long-term
14 public welfare.

15 SECTION 3. NEW LAW A new section of law to be codified
16 in the Oklahoma Statutes as Section 2357.701 of Title 68, unless
17 there is created a duplication in numbering, reads as follows:

18 A. For tax year 2026 and subsequent tax years, there shall be
19 allowed a credit against the tax imposed pursuant to Section 2355 of
20 Title 68 of the Oklahoma Statutes for married mothers and fathers of
21 biological children in the following amounts:

22 1. Five Hundred Dollars (\$500.00) for each child under eighteen
23 (18) years of age and residing in the parents' home while the
24 child's biological mother and father are married to each other; and

2. One Thousand Dollars (\$1,000.00) for each child under eighteen (18) years of age if the child's biological mother and father were married prior to the child's birth.

B. To qualify for the credit authorized pursuant to subsection A of this section, the biological parents shall:

1. Be listed on the birth certificate of the dependent or be the custodial parent during the entirety of the tax year;

2. Reside in the same household as the dependent for at least six (6) months of the tax year, except when:

- a. a biological parent is enlisted as an active duty member of the Armed Forces of the United States and deployed for at least six (6) months of the tax year,
or

b. the dependent is born during the tax year; and

3. Be married for the entirety of the tax year.

C. The credit authorized pursuant to this section shall be claimed on a form prescribed by the Oklahoma Tax Commission and shall include, under penalty of perjury, the following statements of attestation:

1. That the taxpayers are legally married;

2. That the taxpayers have resided in the same household with the child for at least six (6) months of the calendar year corresponding to the tax year for which the credit is claimed.

1 unless exempted pursuant to paragraph 2 of subsection B of this
2 section; and

3 3. That the dependent is the biological child of the taxpayers.

4 D. The credit allowed pursuant to the provisions of this
5 section shall not be used to reduce the income tax liability of the
6 taxpayer to less than zero (0).

7 E. If the amount of the credit allowed pursuant to this section
8 exceeds the income tax liability, the amount of credit not used in
9 any tax year may be carried forward, in order, to each of the ten
10 (10) subsequent tax years.

11 F. Claims for credit pursuant to this section that contain
12 fraudulent information shall be denied, and the Tax Commission shall
13 recover any allowed credit claimed with fraudulent information and
14 may levy penalties in an amount not to exceed Five Hundred Dollars
15 (\$500.00).

16 SECTION 4. This act shall become effective July 1, 2026.

17 SECTION 5. It being immediately necessary for the preservation
18 of the public peace, health or safety, an emergency is hereby
19 declared to exist, by reason whereof this act shall take effect and
20 be in full force from and after its passage and approval.

22 60-2-3468

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