

STATE OF OKLAHOMA

1st Session of the 60th Legislature (2025)

SENATE BILL 342

By: Boren

AS INTRODUCED

An Act relating to income tax; providing credit for certain miles commuted to workplace; prescribing calculation of credit amount; making credit refundable; requiring submission of certain information; providing for codification; and providing an effective date.

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

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 2357.412 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. For tax year 2026 and subsequent tax years, there shall be allowed a credit against the tax imposed by Section 2355 of Title 68 of the Oklahoma Statutes for individual taxpayers who are employees commuting at least two (2) miles each way to their workplace; provided, the taxpayer shall be employed and assigned to the same workplace and reside at his or her primary residence for the entirety of the tax year.

B. The credit amount shall be calculated as follows: by multiplying the number two hundred forty by the miles commuted each

1 day, not to exceed forty (40) miles, and by multiplying the
2 resulting product by the standard mileage rate for the applicable
3 tax year as prescribed by the Internal Revenue Code of 1986, as
4 amended. The miles commuted shall equal the shortest driving
5 distance between the address of the primary residence of the
6 taxpayer and the address of the workplace.

7 C. If the credit allowed pursuant to this section exceeds the
8 tax imposed by Section 2355 of Title 68 of the Oklahoma Statutes,
9 the excess amount shall be refunded to the taxpayer.

10 D. The credit authorized pursuant to this section shall be
11 claimed on a form prescribed by the Oklahoma Tax Commission and
12 shall include the address of the workplace.

13 SECTION 2. This act shall become effective November 1, 2025.
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