

1 **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2 STATE OF OKLAHOMA

3 1st Session of the 60th Legislature (2025)

4 COMMITTEE SUBSTITUTE
FOR
5 HOUSE BILL NO. 1092

By: Eaves and **Gise** of the House

6 and

7 **Gollihare** of the Senate

9 COMMITTEE SUBSTITUTE

10 [revenue - taxation - trade school - terms -
11 eligibility - individuals - zero - carryover -
12 codification - effective date]

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 "Oklahoma Trade
19 School Tuition Tax Credit".

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

23 A. As used in this section:

1 1. "Qualified program" means a trade school or vocational
2 school located in Oklahoma that specializes in providing practical
3 training and education in specific trades and technical fields.
4 This shall include trade or vocational schools that offer
5 specialized programs in heating, ventilation, and air conditioning
6 (HVAC), plumbing, automotive mechanics, electrical work, carpentry,
7 welding, and construction; and

8 2. "Taxpayer" means a natural person.

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

18 C. Any individual that received a post-secondary tuition
19 scholarship offered by a career technology center located in the
20 State of Oklahoma for students living within the boundaries of the
21 technology school district shall not be eligible to claim this
22 credit.

23 D. The credit authorized by this section shall not be used to
24 reduce the income tax liability of the taxpayer to less than zero

1 (0). To the extent not used, the credit authorized by this section
2 shall be allowed to carry over, in order, to each of the three (3)
3 following taxable years.

4 SECTION 3. This act shall become effective November 1, 2025.
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6 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
03/05/2025 - DO PASS, As Amended and Coauthored.
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