

1 ENGROSSED HOUSE  
2 BILL NO. 2610

By: Harris and Deck of the  
House

3 and

4 Rader of the Senate

5

6

7 [ revenue - taxation - adoption - credit - effective  
8 date ]

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

12 SECTION 1. AMENDATORY Section 1, Chapter 341, O.S.L.

13 2022 (68 O.S. Supp. 2024, Section 2357.601), is amended to read as  
14 follows:

15 Section 2357.601. A. As used in this section, "nonrecurring  
16 adoption expenses" means adoption fees, court costs, medical  
17 expenses, attorney fees, and expenses which are directly related to  
18 the legal process of adoption of a child including, but not limited  
19 to, costs relating to the adoption study, health and psychological  
20 examinations, transportation, and reasonable costs of lodging and  
21 food for the child or adoptive parents which are incurred to  
22 complete the adoption process and are not reimbursed by other  
23 sources. The term nonrecurring adoption expenses shall not include  
24 attorney fees incurred for the purpose of litigating a contested

1 adoption, from and after the point of the initiation of the contest,  
2 costs associated with physical remodeling, renovation, and  
3 alteration of the adoptive parents' home or property, except for a  
4 special needs child as authorized by the court.

5       B. For taxable years beginning on or after January 1, ~~2023~~  
6 2026, there shall be allowed a credit against the tax imposed  
7 pursuant to Section 2355 of Title 68 of the Oklahoma Statutes for  
8 nonrecurring adoption expenses paid by a resident individual  
9 taxpayer in connection with:

10       1. The adoption of a minor; or

11       2. A proposed adoption of a minor which did not result in a  
12 decreed adoption.

13       C. The amount of the tax credit authorized by this section  
14 shall be equal to ~~ten percent (10%)~~ fifteen percent (15%) of the  
15 qualified expenses but the credit amount shall not exceed ~~Two~~  
16 ~~Thousand Dollars (\$2,000.00)~~ Three Thousand Dollars (\$3,000.00) per  
17 calendar year with respect to single filing status or married filing  
18 separate income tax returns and shall not exceed ~~Four Thousand~~  
19 ~~Dollars (\$4,000.00)~~ Six Thousand Dollars (\$6,000.00) per calendar  
20 year with respect to married filing joint return filing status.

21       D. The Oklahoma Tax Commission shall promulgate rules to  
22 implement the provisions of this section which shall contain a  
23 specific list of nonrecurring adoption expenses which may be  
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1 | presumed to qualify for the tax credit. The Tax Commission shall  
2 | prescribe necessary requirements for verification.

3 | SECTION 2. This act shall become effective January 1, 2026.

4 | Passed the House of Representatives the 12th day of March, 2025.  
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7 | Presiding Officer of the House  
8 | of Representatives

9 | Passed the Senate the \_\_\_\_ day of \_\_\_\_\_, 2025.  
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12 | Presiding Officer of the Senate  
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