

1 STATE OF OKLAHOMA

2 1st Session of the 60th Legislature (2025)

3 HOUSE BILL 1092 By: Eaves

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6 AS INTRODUCED

7 An Act relating to revenue and taxation; creating the  
8 Oklahoma Trade School Tuition Tax Credit; defining  
9 terms; providing eligibility for claiming credit;  
providing when credit may be claimed; prohibiting  
credit from reducing liability to less than zero;  
providing for noncodification; providing for  
codification; and providing an effective date.

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

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

16 This act shall be known and may be cited as the "Oklahoma Trade  
17 School Tuition Tax Credit".

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

21 A. As used in this section:

22 1. "Qualified program" means a trade school or vocational  
23 school located in Oklahoma that specializes in providing practical  
24 training and education in specific trades and technical fields.

1 This shall include trade or vocational schools that offer  
2 specialized programs in heating, ventilation, and air conditioning  
3 (HVAC), plumbing, automotive mechanics, electrical work, carpentry,  
4 welding, and construction; and

5 2. "Taxpayer" means a natural person.

6 B. For taxable years beginning on or after January 1, 2026,  
7 there shall be allowed as a credit against the tax imposed pursuant  
8 to Section 2355 of Title 68 of the Oklahoma Statutes in the amount  
9 of Seven Thousand Five Hundred Dollars (\$7,500.00) for a taxpayer  
10 who has received certification from a qualified program. A taxpayer  
11 shall only be eligible to claim this credit within three (3)  
12 calendar years of receiving their certification.

13 C. The credit authorized by this section shall not be used to  
14 reduce the income tax liability of the taxpayer to less than zero  
15 (0).

16 SECTION 3. This act shall become effective November 1, 2025.  
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