

1                           **SENATE FLOOR VERSION**  
2                           April 16, 2025  
3                           **AS AMENDED**

4                           ENGROSSED HOUSE  
5                           BILL NO. 2610

6                           By: Harris and Deck of the  
7                           House

8                           and

9                           Rader of the Senate

10                          [ revenue - taxation - adoption - credit - effective  
11                          date ]

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

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

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

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

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

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

- 11           1. The adoption of a minor; or
- 12           2. A proposed adoption of a minor which did not result in a  
13 decreed adoption.

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

22       D. The Oklahoma Tax Commission shall promulgate rules to  
23 implement the provisions of this section which shall contain a  
24 specific list of nonrecurring adoption expenses which may be

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 | COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS  
5 | April 16, 2025 - DO PASS

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