

1 ENGROSSED HOUSE  
2 BILL NO. 1092

By: Eaves, Gise, and Deck of  
the House

3 and

4 Gollihare of the Senate

5  
6 [ revenue and taxation - Oklahoma Trade School  
7 Tuition Tax Credit - eligibility - carryover -  
8 noncodification - codification - effective date ]

9  
10 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

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

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

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

19 A. As used in this section:

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

23 This shall include trade or vocational schools that offer

1 specialized programs in heating, ventilation, and air conditioning  
2 (HVAC), plumbing, automotive mechanics, electrical work, carpentry,  
3 welding, and construction; and

4       2. "Taxpayer" means a natural person.

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

14           C. Any individual that received a postsecondary tuition  
15 scholarship offered by a technology center school located in the  
16 State of Oklahoma for students living within the boundaries of the  
17 career technology district shall not be eligible to claim this  
18 credit.

19           D. The credit authorized by this section shall not be used to  
20 reduce the income tax liability of the taxpayer to less than zero  
21 (0). To the extent not used, the credit authorized by this section  
22 shall be allowed to carry over, in order, to each of the three (3)  
23 following taxable years.

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

Passed the House of Representatives the 12th day of March, 2025.

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Presiding Officer of the House  
of Representatives

Passed the Senate the \_\_\_\_\_ day of \_\_\_\_\_, 2025.

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Presiding Officer of the Senate