

1 ENGROSSED HOUSE  
2 BILL NO. 2502

By: McCall and Hasenbeck of the  
House

3 and

4 Montgomery of the Senate  
5

6  
7 An Act relating to revenue and taxation; providing  
8 for income tax credit for certain classroom teachers  
9 based upon purchase of eligible classroom items and  
10 teacher certification fees; defining terms; providing  
11 for amount of tax credit; restricting use of credits  
12 to reduce tax liability below certain amount;  
13 providing for carryover; specifying ability to use  
14 credit on joint income tax returns; providing for  
15 codification; and providing an effective date.

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

17 SECTION 1. NEW LAW A new section of law to be codified  
18 in the Oklahoma Statutes as Section 2357.501 of Title 68, unless  
19 there is created a duplication in numbering, reads as follows:

20 A. As used in this section:

21 1. "Classroom teacher" means a person certified by the State  
22 Department of Education who at the time of the expenditure for an  
23 eligible classroom item was actively engaged in performing classroom  
24 instruction or who reasonably anticipates being engaged in  
performing classroom instruction in any grade from pre-kindergarten  
through twelfth grade in any common school of the state;

1        2. "Eligible classroom item" means paper, pencils, pens,  
2 erasers, safety scissors, glue, glue sticks, adhesive tapes,  
3 crayons, colored pencils, colored markers, construction paper,  
4 poster board, arts and crafts supplies, notebooks, rulers,  
5 protractors, and similar supplies used and useful in a classroom for  
6 providing instruction to students, but excludes any single item of  
7 tangible personal property with a retail sales price in excess of  
8 One Hundred Dollars (\$100.00); and

9        3. "Eligible teacher certification fee" means a fee imposed  
10 pursuant to the provisions of Title 70 of the Oklahoma Statutes or  
11 an administrative rule of the State Department of Education required  
12 to be paid in order to obtain or maintain the ability to provide  
13 classroom instruction in a public school of this state.

14        B. For taxable years beginning on or after January 1, 2020,  
15 there shall be allowed as a credit against the tax imposed pursuant  
16 to Section 2355 of Title 68 of the Oklahoma Statutes in the maximum  
17 amount of One Thousand Dollars (\$1,000.00) for eligible classroom  
18 items purchased by a classroom teacher and eligible teacher  
19 certification fees.

20        C. In order to claim the tax credit authorized by this section,  
21 the taxpayer shall retain a copy of the receipt or receipts for  
22 purchases of tangible personal property as described in subsection A  
23 of this section and proof of payment for eligible teacher  
24 certification fees and shall, if required by the Oklahoma Tax

1 Commission, attach either a copy of the receipt or provide such  
2 statement as the Tax Commission may require regarding the  
3 eligibility of the expenditures for the tax credit as part of the  
4 applicable income tax return.

5 D. The credit authorized by this section may not be used to  
6 reduce the tax liability to less than zero (0).

7 E. To the extent not used, the credit authorized by this  
8 section may be carried over, in order, to each of the five (5)  
9 subsequent taxable years.

10 F. The credit authorized by this section may be claimed by each  
11 person for purposes of filing a joint income tax return. The  
12 maximum amount of income tax credit allowable shall not exceed Two  
13 Thousand Dollars (\$2,000.00) on a joint income tax return.

14 SECTION 2. This act shall become effective January 1, 2020.

15 Passed the House of Representatives the 11th day of March, 2019.

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Presiding Officer of the House  
of Representatives

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Passed the Senate the \_\_\_ day of \_\_\_\_\_, 2019.

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Presiding Officer of the Senate

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