

1 **SENATE FLOOR VERSION**

2 February 19, 2024

3 COMMITTEE SUBSTITUTE  
4 FOR

5 SENATE BILL NO. 1451

6 By: McCortney

7 [ income tax - credit - rules - codification -  
8 effective date ]  
9

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

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

14 A. For tax year 2025 and subsequent tax years, there shall be  
15 allowed a credit against the tax imposed pursuant to Section 2355 of  
16 Title 68 of the Oklahoma Statutes for court costs paid by a resident  
17 individual with a gross adjusted income of at least Ten Thousand  
18 Dollars (\$10,000.00).

19 B. To qualify for the credit provided in subsection A of this  
20 section, the resident shall have successfully completed the drug  
21 court program pursuant to Section 471 et seq. of Title 22 of the  
22 Oklahoma Statutes or completed a term of imprisonment ordered by a  
23 court of this state.  
24

1 C. The amount of the tax credit authorized by this section  
2 shall be equal to seventy-five percent (75%) of the court costs paid  
3 during the tax year.

4 D. As used in this section, "court costs" means fees and costs  
5 charged and collected by any clerk of the court in this state in  
6 connection with a criminal charge but shall not include any  
7 penalties or restitution.

8 E. If the credits allowed pursuant to the provisions of this  
9 section exceed the tax imposed by Section 2355 of Title 68 of the  
10 Oklahoma Statutes, the excess amount shall be refunded to the  
11 taxpayer.

12 F. The Oklahoma Tax Commission shall promulgate rules to  
13 implement the provisions of this section which shall contain a  
14 specific list of qualified court costs. The Commission shall  
15 prescribe necessary requirements for verification including the  
16 submission of documents provided by the court clerk.

17 SECTION 2. This act shall become effective November 1, 2024.

18 COMMITTEE REPORT BY: COMMITTEE ON FINANCE  
19 February 19, 2024 - DO PASS AS AMENDED BY CS  
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