

1 STATE OF OKLAHOMA

2 2nd Session of the 56th Legislature (2018)

3 SENATE BILL 952

By: Thompson

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5  
6 AS INTRODUCED

7 An Act relating to income tax; defining terms;  
8 creating tax credit for specified classroom expenses  
9 of a teacher; limiting credit; providing that credit  
is not refundable; providing for codification; and  
providing an effective date.

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

13 SECTION 1. NEW LAW A new section of law to be codified  
14 in the Oklahoma Statutes as Section 2357.90 of Title 68, unless  
15 there is created a duplication in numbering, reads as follows:

16 A. As used in this section:

17 1. "Classroom expenses" means amounts paid or incurred for  
18 participation in professional development courses, books, supplies,  
19 computer equipment and related software, other equipment, and  
20 supplementary materials that are used in the classroom. For courses  
21 in physical education, the expenses for supplies must be for  
22 athletic supplies; and

1        2. "Teacher" means a person defined as a teacher in Section 1-  
2 116 of Title 70 of the Oklahoma Statutes, except the position of  
3 superintendent.

4        B. For the tax years beginning after December 31, 2018, there  
5 shall be allowed as a credit against the tax imposed by Section 2355  
6 of Title 68 of the Oklahoma Statutes for the amount incurred in the  
7 corresponding tax year for unreimbursed classroom expenses up to  
8 Five Hundred Dollars (\$500.00) for any individual employed as a  
9 teacher in a public school during that tax year.

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

12        SECTION 2. This act shall become effective January 1, 2019.

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14        56-2-2252        JCR        1/8/2018 8:53:27 AM

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