

1 STATE OF OKLAHOMA

2 2nd Session of the 57th Legislature (2020)

3 SENATE BILL 1090

By: Dahm

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6 AS INTRODUCED

7 An Act relating to income tax; creating tax credit  
8 for fees required to complete certain firearms  
9 training and safety course and to apply for or renew  
10 certain firearms permit; setting limit on certain  
11 credit allowed; requiring documentation as determined  
12 by the Oklahoma Tax Commission; specifying that  
13 credit is not refundable; providing for codification;  
14 and providing an effective date.

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

16 SECTION 1. NEW LAW A new section of law to be codified  
17 in the Oklahoma Statutes as Section 2357.406 of Title 68, unless  
18 there is created a duplication in numbering, reads as follows:

19 A. For taxable years beginning after December 31, 2020, there  
20 shall be allowed as a credit against the tax imposed pursuant to  
21 Section 2355 of Title 68 of the Oklahoma Statutes an amount equal to  
22 the fees required for the taxpayer to:

23 1. Successfully complete a firearms training and safety course  
24 subject to the provisions of Section 1290.14 of Title 21 of the  
25 Oklahoma Statutes; and

1           2. Apply for an original or renew a license to carry a  
2 concealed or unconcealed firearm pursuant to the Oklahoma Self-  
3 Defense Act; provided, a taxpayer who is ineligible for a license  
4 pursuant to Section 1290.10 of Title 21 of the Oklahoma Statutes  
5 shall not be allowed the credit provided by this section.

6           B. The credit authorized by subsection A of this section shall  
7 be limited as follows:

8           1. For fees associated with a training and safety course, no  
9 more than Sixty-five Dollars (\$65.00) annually; and

10           2. For fees required to apply for a license, no more than the  
11 minimum applicable statutory fees. This shall include fees for  
12 filing an application, background checks, photographs and  
13 fingerprints.

14           C. In order to claim the tax credit authorized by subsection A  
15 of this section, a taxpayer shall be required to provide such  
16 documentation as may be determined by the Oklahoma Tax Commission to  
17 verify the amount of fees paid.

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

20           SECTION 2. This act shall become effective November 1, 2020.

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22           57-2-2463           JCR           11/13/2019 9:16:17 AM  
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