



BILL/VERSION:	HB 2610 / ENROLLED ¹	ANALYST: TB
AUTHORS:	Rep. Harris and Sen. Rader	DATE: 6/2/2025
TAX(ES):	Income Tax	
SUBJECT(S):	Credit	
EFFECTIVE DATE:	January 1, 2026	Emergency ☐

ESTIMATED REVENUE IMPACT:

FY26: \$0

FY27: Estimated decrease in income tax collections of \$80,000.

ANALYSIS: Enrolled House Bill 2610 amends 68 O.S. § 2357.601, increasing the tax credit for nonrecurring adoption expenses. The bill increases the credit percentage from 10% to 15% of eligible expenses, raises the maximum credit from \$2,000 to \$3,000 for single filers and \$4,000 to \$6,000 for joint filers, retains eligibility for both successful and unsuccessful adoptions and applies to taxable years beginning on or after January 1, 2026.

To estimate the impact of this proposal, preliminary tax year 2023 data for the adoption expense credit was analyzed. Increasing the percentage and maximum credit allowed will result in a reduction in personal income tax collections in tax year 2026. No changes in withholding or estimated tax payments are anticipated; therefore, an estimated revenue decrease of \$80,000 in income tax collections is expected in FY27 when the 2026 returns are filed.

¹ No substantive changes from the Engrossed Bill to the Enrolled Bill.

6/9/25

DATE

Huan Gong
DR. HUAN GONG, CHIEF TAX ECONOMIST

6/12/25

DATE

Marie Schuble
MARIE SCHUBLE, DIVISION DIRECTOR

DATE

JOSEPH P. GAPPA, FOR THE COMMISSION

The revenue impact provided herein is an estimate of the potential impact on the collection or apportionment of tax revenues affected by the proposed legislation. It is not intended to be an estimate of the overall fiscal impact on the state budget if the proposed legislation is enacted.