

Update on Parental Choice Act for the 2024 – 2025 School Year

The Oklahoma State Legislature made changes to the Parental Choice Act in the recent legislative session, including improvements to the program. Here are the important changes:

- 1. Alignment with the School Year:** The Parental Choice Tax Credit Act is now aligned with the school year (August – May) rather than the tax year (January – December).
 - If a parent or legal guardian applied for and received approval for the program for the 2024 tax year (Spring 2024 and Fall 2024 semesters), they are now approved for the entire upcoming school year, including the Spring 2025 semester. There is no need to reapply for the second half of the upcoming school year.
 - If a parent or legal guardian applied but was denied approval because all funds were dispersed, or if they did not apply previously, the application process will open again in October 2024 for the Spring 2025 semester.
- 2. Adjusted Gross Income Calculation:** The combined adjusted gross income now only applies to the parent or legal guardian within the household.
 - Income from other household members (e.g., grandparents, siblings, friends) is not included.
- 3. Tax Credit Deductions:** The tax credit received by the parent/guardian cannot have any debt, liability, fee, or interest owed by the parent or legal guardian to the State of Oklahoma.
 - Previous debts owed to the state (e.g., unpaid fines, college tuition, delinquent taxes) will not be deducted from the tax credit.
- 4. Income Verification:** If the parent or legal guardian provides documentation on the application that they receive income-based government benefits (e.g., SNAP, TANF, SoonerCare), additional income verification is not required.
 - The parent's or legal guardian's income will not be verified through previously filed tax returns, as participation in these programs is sufficient proof of income.
- 5. Tax Credit Non-Taxable:** The tax credit received by the parent or legal guardian is not considered taxable income.
 - This issue was not addressed in the original legislation, but it has now been clarified to ensure the tax rebate is not taxable income under any circumstances.

NOTE: If you were denied or did not enroll in the Parental Choice program, contact the school office at (405) 732-0070 for enrollment options.