HB 2610

Effective January 1, 2026

Increases the tax credit for nonrecurring adoption expenses 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, and retains eligibility for both successful and unsuccessful adoptions. Applies to taxable years beginning on or after January 1, 2026. *(68 O.S. § 2357.601)*

HB 2764

Effective November 1, 2025

Individual income tax rate reduction, effective for tax year 2026 and subsequent tax years. *(68 O.S. § 2355)*

Tax Brackets 2026

Single & Married Separate Filers

Taxable income		Pay	plus	over
0	$3,750	$0.00	0.0%	0
$3,751	$4,900	$0.00	2.5%	$3,750
$4,901	$7,200	$28.75	3.5%	$4,900
$7,201	and above	$109.25	4.5%	$7,200

Tax Brackets 2026

Married Joint, Head of Household & Surviving Spouse Filers

Taxable income		Pay	plus	over
0	$7,500	$0.00	0.0%	0
$7,501	$9,800	$0.00	2.5%	$7,500
$9,801	$14,400	$57.50	3.5%	$9,800
$14,401	and above	$218.50	4.5%	$14,400

Additionally, individual income tax rates can be reduced by 0.25% across all brackets when certain revenue conditions are met. The State Board of Equalization evaluates this each December and makes final certification in February. *(62 O.S. § 34.103)*