

1 ENGROSSED SENATE  
2 BILL NO. 1715

By: Pugh and Bergstrom of the  
Senate

3 and

4 Ortega of the House

5  
6  
7 [ income tax - credits - instructor pilots -  
8 effective date ]  
9

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

11 SECTION 1. AMENDATORY 68 O.S. 2011, Section 2357.301, as  
12 amended by Section 1, Chapter 30, O.S.L. 2014 (68 O.S. Supp. 2019,  
13 Section 2357.301), is amended to read as follows:

14 Section 2357.301. As used in Sections 2357.301 through 2357.304  
15 of this title:

16 1. "Aerospace sector" means a private or public organization  
17 engaged in the manufacture of aerospace or defense hardware or  
18 software, aerospace maintenance, aerospace repair and overhaul,  
19 supply of parts to the aerospace industry, provision of services and  
20 support relating to the aerospace industry, research and development  
21 of aerospace technology and systems, and the education and training  
22 of aerospace personnel;

23 2. "Compensation" means payments in the form of contract labor  
24 for which the payor is required to provide a Form 1099 to the person

1 paid, wages subject to withholding tax paid to a part-time employee  
2 or full-time employee, or salary or other remuneration.

3 Compensation shall not include employer-provided retirement, medical  
4 or ~~health-care~~ healthcare benefits, reimbursement for travel, meals,  
5 lodging or any other expense;

6 3. "Institution" means an institution within The Oklahoma State  
7 System of Higher Education or any other public or private college or  
8 university that is accredited by a national accrediting body;

9 4. "Instructor pilot" means any person who is licensed as a  
10 Certified Flight Instructor by the Federal Aviation Administration  
11 and is employed in this state in support of a contract with the  
12 federal government to provide instruction either live or on a flight  
13 simulator;

14 5. "Qualified employer" means a sole proprietor, general  
15 partnership, limited partnership, limited liability company,  
16 corporation, other legally recognized business entity, or public  
17 entity whose principal business activity involves the aerospace  
18 sector;

19 ~~5.~~ 6. "Qualified employee" means any person, regardless of the  
20 date of hire, employed in this state by or contracting in this state  
21 with a qualified employer on or after January 1, 2009, who has been  
22 awarded an undergraduate or graduate degree from a qualified program  
23 by an institution, or on or after the effective date of this act who  
24 is an instructor pilot, and who was not employed in the aerospace

1 sector in this state immediately preceding employment or contracting  
2 with a qualified employer. Provided, the definition shall not be  
3 interpreted to exclude any person who was employed in the aerospace  
4 sector, but not as a full-time engineer, prior to being awarded an  
5 undergraduate or graduate degree from a qualified program by an  
6 institution or any person who has been awarded an undergraduate or  
7 graduate degree from a qualified program by an institution and is  
8 employed by a professional staffing company and assigned to work in  
9 the aerospace sector in this state;

10 ~~6.~~ 7. "Qualified program" means a program that has been  
11 accredited by the Engineering Accreditation Commission of the  
12 Accreditation Board for Engineering and Technology (ABET) and that  
13 awards an undergraduate or graduate degree; and

14 ~~7.~~ 8. "Tuition" means the average annual amount paid by a  
15 qualified employee for enrollment and instruction in a qualified  
16 program. Tuition shall not include the cost of books, fees or room  
17 and board.

18 SECTION 2. This act shall become effective January 1, 2021.  
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