

1 STATE OF OKLAHOMA

2 1st Session of the 55th Legislature (2015)

3 HOUSE BILL 1156

By: Montgomery

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5
6 AS INTRODUCED

7 An Act relating to revenue and taxation; exempting
8 from taxable income wages and compensation paid to
9 persons performing temporary services for certain
10 public utilities as a result of a natural disaster;
11 defining certain terms; providing for codification;
12 and providing an effective date.

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

14 SECTION 1. NEW LAW A new section of law to be codified
15 in the Oklahoma Statutes as Section 2358.5-2 of Title 68, unless
16 there is created a duplication in numbering, reads as follows:

17 A. For taxable years beginning after December 31, 2015, there
18 shall be exempt from taxable income all wages or other compensation
19 paid to a person performing services for an Oklahoma public utility
20 or Oklahoma rural electric cooperative on a temporary basis if the
21 person is a nonresident of the state at the time of such services,
22 performs the services at the request of or in cooperation with the
23 Oklahoma public utility or rural electric cooperative and the
24 services are performed in order to restore electric or gas service

1 to Oklahoma residents following the loss of electrical power or gas
2 service which results from a natural disaster, including, but not
3 limited to, tornado damage, severe storm damage, wind damage, hail
4 damage, ice accumulations or any other naturally occurring event
5 which causes or is responsible for loss of electric or gas service
6 to customers of the Oklahoma public utility or rural electric
7 cooperative and in response to the natural disaster the Governor of
8 this state declares a state of emergency.

9 B. For purposes of this section, performing services on a
10 "temporary basis" shall mean performing services for an Oklahoma
11 public utility or Oklahoma rural electric cooperative for a total of
12 not more than fourteen (14) days during a calendar year.

13 SECTION 2. This act shall become effective November 1, 2015.

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