

1 ENGROSSED HOUSE
2 BILL NO. 1792

By: Stinson, Pae and Davis of
the House

3 and

4 Kirt of the Senate
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8 An Act relating to disabled persons; amending 7 O.S.
9 2021, Sections 8, 12 and 19.1, which relate to blind
10 persons; amending 10 O.S. 2021, Sections 175.5, 175.7
11 and 440, which relate to children; amending 10A O.S.
12 2021, Sections 1-4-708, 1-7-104 and 2-2-503, which
13 relate to children and the Oklahoma Juvenile Code;
14 amending 17 O.S. 2021, Section 140.2, which relates
15 to the Corporation Commission; amending 21 O.S. 2021,
16 Section 649.3, which relates to crimes and
17 punishments; amending 25 O.S. 2021, Section 307,
18 which relates to definitions and general provisions;
19 amending 41 O.S. 2021, Section 113.1, which relates
20 to landlords and tenants; amending 43A O.S. 2021,
21 Section 5-502, which relates to mental health;
22 amending 47 O.S. 2021, Sections 1104.6 and 1135.1,
23 which relate to motor vehicles; amending 57 O.S.
24 2021, Section 549.1, which relates to prisons and
reformatories; amending 59 O.S. 2021, Sections 328.3
and 888.3, which relate to professions and
occupations; amending 61 O.S. 2021, Section 11, which
relates to public buildings and public works;
amending 62 O.S. 2021, Section 34.29, which relates
to public finance; amending 63 O.S. 2021, Section 1-
741.12, which relates to public health and safety;
amending 68 O.S. 2021, Section 2358, which relates to
revenue and taxation; amending 69 O.S. 2021, Sections
4002 and 4033, which relate to roads, bridges and
ferries; amending 70 O.S. 2021, Sections 1-107, 18-
109.5 and 1210.508F, which relate to schools;
amending 72 O.S. 2021, Section 68.1, which relates to
soldiers and sailors; amending 74 O.S. 2021, Sections
85.58E, 840-2.9, 954, 2280, 3003, 5010.2 and 7009,
which relate to state government; modifying

1 terminology; updating references; and providing an
2 effective date.

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

5 SECTION 1. AMENDATORY 7 O.S. 2021, Section 8, is amended
6 to read as follows:

7 Section 8. A. The state plan for library services shall be
8 amended in accordance with the Federal Library Services and
9 Construction Act and applicable regulations to reflect the authority
10 and duty of the Division of Services for the Blind and Visually
11 Impaired of the State Department of Rehabilitation Services to
12 provide special library services, including braille and recorded
13 books, to blind and visually ~~handicapped~~ disabled persons as
14 provided by state law.

15 B. Special library services for blind and physically
16 ~~handicapped~~ disabled adults, children, and students shall be
17 provided by the Division of Services for the Blind and Visually
18 Impaired of the Department in accordance with the Federal Library
19 Services and Construction Act, as amended, and applicable federal
20 regulations relating thereto; and consistent with applicable
21 statutes and regulations. The Commission for Rehabilitation
22 Services shall, within the availability of state funds, annually
23 make available for such special library services sufficient funds to
24 earn the maximum available federal funds under the Federal Library

1 Services and Construction Act and appropriations made in pursuance
2 thereof by Congress.

3 C. All federal requirements for interlibrary cooperation and
4 consultation shall be observed and entitlement of the Department of
5 Libraries to receive federal funds for library services or
6 construction shall not be impaired by any state law prescribing the
7 duties, responsibilities and functions of the Division of Services
8 for the Blind and Visually Impaired of the Department.

9 SECTION 2. AMENDATORY 7 O.S. 2021, Section 12, is
10 amended to read as follows:

11 Section 12. Any driver of a vehicle who knowingly approaches
12 within fifteen (15) feet of a person who is in the roadway or at an
13 intersection and who is wholly or partially blind and who is
14 carrying a cane or walking stick white in color, or white tipped
15 with red, or who is using a dog guide wearing a specialized harness,
16 or who is wholly or partially deaf and is using a signal dog wearing
17 an orange identifying collar, or who is ~~physically handicapped~~ a
18 person with a disability and is using a service dog, shall
19 immediately come to a full stop and take such precautions before
20 proceeding as may be necessary to avoid accident or injury to ~~the~~ a
21 person who is wholly or partially blind, a person who is deaf, or
22 ~~physically handicapped~~ a person with a disability. For purposes of
23 this section, a "dog guide" means any dog that is specially trained
24 to guide a blind person.

1 SECTION 3. AMENDATORY 7 O.S. 2021, Section 19.1, is
2 amended to read as follows:

3 Section 19.1 A. Any blind, physically ~~handicapped~~ disabled,
4 deaf or hard-of-hearing person who is a passenger on any common
5 carrier, airplane, motor vehicle, railroad train, motorbus,
6 streetcar, boat, or any other public conveyance or mode of
7 transportation operating within this state or any dog trainer from a
8 recognized training center when in the act of training guide,
9 signal, or service dogs shall be entitled to have with him or her a
10 guide, signal, or service dog specially trained or being trained for
11 that purpose, without being required to pay an additional charge
12 therefor, but shall be liable as hereafter set forth in subsection B
13 of this section.

14 B. A blind, physically ~~handicapped~~ disabled, deaf or hard-of-
15 hearing person and his or her guide, signal, or service dog or a dog
16 trainer from a recognized training center in the act of training
17 guide, signal, or service dogs shall not be denied admittance to or
18 refused access to any of the following because of such dog: Any
19 street, highway, sidewalk, walkway, any common carrier, airplane,
20 motor vehicle, railroad train, motor bus, streetcar, boat, or any
21 other public conveyance or mode of transportation, hotel, motel, or
22 other place of lodging, public building maintained by any unit or
23 subdivision of government, building to which the general public is
24 invited, college dormitory and other educational facility,

1 restaurant or other place where food is offered for sale to the
2 public, or any other place of public accommodation, amusement,
3 convenience, or resort to which the general public or any
4 classification of persons from the general public is regularly,
5 normally, or customarily invited within the State of Oklahoma. Such
6 blind, physically ~~handicapped~~ disabled, deaf or hard-of-hearing
7 person or dog trainer from a recognized training center in the act
8 of training guide, signal, or service dogs shall not be required to
9 pay any additional charges for his or her guide, signal, or service
10 dog, but shall be liable for any damage done to the premises by such
11 dog.

12 C. A dog used by a deaf or hard-of-hearing person shall be
13 required to wear an orange identifying collar.

14 D. For the purposes of this section and Section 113.1 of Title
15 41 of the Oklahoma Statutes:

16 1. "Physically handicapped person" or "physically disabled
17 person" means any person who has a physical impairment which
18 severely and permanently restricts mobility of two or more
19 extremities, or who is so severely disabled as to be unable to move
20 without the aid of a wheelchair;

21 2. "Service dog" means any dog individually trained to the
22 physically ~~handicapped~~ disabled person's requirements; and

23 3. "Signal dog" means any dog trained to alert a deaf or hard-
24 of-hearing person to intruders or sounds.

1 SECTION 4. AMENDATORY 10 O.S. 2021, Section 175.5, is
2 amended to read as follows:

3 Section 175.5 (a) The Commission is hereby authorized and
4 directed to formulate and to be responsible for the administration
5 and operation of a comprehensive and detailed plan for the purposes
6 specified in Section 175.1 et seq. of this title, and to make such
7 rules and regulations as may be necessary or desirable for the
8 administration of this plan and the implementation of the provisions
9 of this act.

10 (b) The Commission shall receive and expend in accordance with
11 such plan all necessary funds made available to it by the United
12 States government, by the state or its political subdivisions, or by
13 any other sources for such purposes.

14 (c) The Commission shall cooperate with the federal government,
15 through its appropriate agency, in developing, extending, and
16 improving such services, and in the administration of the plan.

17 (d) The Commission shall establish and maintain such methods of
18 administration, including those necessary to establish and maintain
19 a merit system of personnel administration, as are necessary for
20 effective and efficient operation of the plan; shall maintain
21 records and prepare reports of services rendered; and shall
22 cooperate with health, medical, dental, nursing and welfare agencies
23 and organizations, and with any other agency of this state charged
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1 with the administration of laws providing for the vocational or
2 remedial rehabilitation of ~~handicapped~~ children with disabilities.

3 (e) The Director is hereby authorized and directed to perform
4 all the duties and functions now performed by the Director of the
5 Oklahoma Commission for Crippled Children and such other duties
6 relating to the Children with Special Health Care Needs Program as
7 may be assigned to the Director by the Commission. The Director is
8 hereby authorized and directed, subject to the control of the
9 Commission, to set up in the Department of Public Welfare a unit to
10 be charged primarily with responsibility in the field of health
11 services for crippled children, including the planning, promoting
12 and coordinating of crippled children's services. The Director is
13 hereby authorized to delegate to the Supervisor of such unit of the
14 Department such authority as is necessary under the laws of the
15 federal government and rules and regulations promulgated by the
16 Secretary of Health, Education and Welfare, necessary to carry out
17 the provisions of this act, subject to the administrative
18 supervision of the Director.

19 (f) The Commission is authorized to create positions, fix
20 salaries and employ necessary professional and clerical personnel,
21 to appoint advisory committees or consultants, and to pay necessary
22 travel expenses.

23 (g) The Commission shall have authority to provide for the
24 expenditure of all funds for the administration and operation of the

1 program as specified in this act, including payment for physician's
2 and dentist's services if payment is recommended by the council of
3 the Oklahoma State Medical Association or the Executive Council of
4 the Oklahoma Dental Association.

5 (h) The Commission is hereby authorized and directed to
6 formulate plans and procedures and to make such rules and
7 regulations as may be necessary for the care of children with
8 emergency conditions.

9 SECTION 5. AMENDATORY 10 O.S. 2021, Section 175.7, is
10 amended to read as follows:

11 Section 175.7 (a) The Commission is hereby authorized and
12 empowered to approve or disapprove hospitals, convalescent homes,
13 boarding homes, nursing homes or foster homes and to contract for
14 their services on a basis not to exceed their per diem cost basis.
15 The Commission is hereby also authorized and empowered to approve or
16 disapprove professional personnel for the various types of services
17 authorized and contemplated by this act, and to contract for their
18 services.

19 (b) Only a person who has been duly licensed by the Board of
20 Examiners in Optometry to practice optometry in this state, or a
21 person who has been duly licensed by the State Board of Medical
22 Licensure and Supervision to practice medicine or surgery in this
23 state shall be employed or paid under the provisions of this act, or
24 from appropriations made by this act, to examine the eyes of a

1 visually ~~handicapped~~ impaired child to determine whether or not ~~he~~
2 the child has a defective vision that can be corrected with lenses,
3 or to fit and furnish lenses for any such child.

4 SECTION 6. AMENDATORY 10 O.S. 2021, Section 440, is
5 amended to read as follows:

6 Section 440. There is hereby established within the Department
7 of Human Services the Office of Child Care. The Office of Child
8 Care shall:

9 1. Develop a state child care plan to qualify for federal child
10 care and development block grant funds.

11 Such plan shall:

12 a. Provide to the maximum extent practicable that parents
13 or guardians of each eligible child be given the
14 option to enroll such child with a child care provider
15 that has a grant or contract for the provision of
16 child care services with the Department of Human
17 Services, which is selected by the parent or guardian,
18 or to receive a child care certificate, as defined in
19 Chapter 6 of the Omnibus Budget Reconciliation Act of
20 1990, of value commensurate with the subsidy value of
21 child care services provided through contract or
22 grant;

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- 1 b. Provide that nothing in the plan shall preclude the
2 use of child care certificates for sectarian child
3 care services if freely chosen by the parents;
- 4 2. Oversee distribution of state and federal funds related to
5 child care;
- 6 3. Provide technical assistance to employers who are interested
7 in exploring child care benefits and community child care needs;
- 8 4. Assist the Oklahoma Department of Commerce in promoting
9 Oklahoma as a state that cares about families and children;
- 10 5. Address barriers that limit the availability of care for
11 children with ~~handicaps~~ disabilities, infants, school-age children
12 and children whose parents work nontraditional hours;
- 13 6. Provide oversight, training and technical assistance to
14 resource and referral programs;
- 15 7. Coordinate the provision of training statewide for child
16 care providers;
- 17 8. Increase community awareness of the need for quality child
18 care which is both available and affordable;
- 19 9. Serve as a clearinghouse for child care data, resources and
20 initiatives;
- 21 10. Cooperate with the Office of Management and Enterprise
22 Services regarding child care benefits for state employees; and
- 23 11. Advise parents that no outside child care can ever be as
24 effective and beneficial as devoted loving care within the home, and

1 encourage parents to care for their children themselves, in their
2 own home, whenever possible.

3 SECTION 7. AMENDATORY 10A O.S. 2021, Section 1-4-708, is
4 amended to read as follows:

5 Section 1-4-708. A. In cases where the child has been
6 adjudicated to be deprived due to repeated absence from school, the
7 court may order counseling and treatment for the child and the
8 parents.

9 B. Prior to final disposition, the court shall require
10 verification by the appropriate school district that ~~the child found~~
11 ~~to be truant has been evaluated for literacy, learning disabilities,~~
12 ~~developmental disabilities, hearing and visual impairment, and other~~
13 ~~impediments which could constitute an educational handicap, if a~~
14 child found to be truant has also been suspected of having a
15 disability under the Individuals with Disabilities Education Act
16 (IDEA), the child has been evaluated according to the evaluation
17 procedures in the IDEA to determine if the child is eligible for
18 special education and related services. The results of such
19 assessments or evaluations shall be made available to the court for
20 use by the court in determining the disposition of the case.

21 C. No child who has been adjudicated deprived upon the basis of
22 noncompliance with the mandatory school attendance law alone may be
23 placed in a public or private institutional facility or be removed
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1 from the custody of the lawful parent, legal guardian, or custodian
2 of the child.

3 D. A deprived adjudication based solely upon repeated absence
4 from school shall not constitute a ground for termination of
5 parental rights.

6 SECTION 8. AMENDATORY 10A O.S. 2021, Section 1-7-104, is
7 amended to read as follows:

8 Section 1-7-104. A. The court shall ensure that the following
9 information accompanies any deprived child placed outside the
10 child's home as soon as the information becomes available:

- 11 1. Demographic information;
- 12 2. Strengths, needs and general behavior of the child;
- 13 3. Circumstances which necessitated placement;
- 14 4. Type of custody and previous placement;
- 15 5. Pertinent family information including, but not limited to,
16 the names of family members who are and who are not, by court order,
17 allowed to visit the child and the child's relationship to the
18 family which may affect placement;
- 19 6. Known and important life experiences and relationships which
20 may significantly affect the child's feelings, behavior, attitudes
21 or adjustment;
- 22 7. Whether the child has third-party insurance coverage which
23 may be available to the child;

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1 8. Education history to include present grade placement, last
2 school attended, and special strengths and weaknesses. The
3 Department of Human Services shall also assist the foster parents in
4 getting the child admitted into school and obtaining the child's
5 school records; and

6 9. Known or available medical history including, but not
7 limited to:

- 8 a. allergies,
- 9 b. immunizations,
- 10 c. childhood diseases,
- 11 d. physical ~~handicaps~~ disabilities,
- 12 e. psycho-social information, and
- 13 f. the name of the child's last doctor, if known.

14 B. When the Department places a child in out-of-home care, the
15 Department shall provide the placement providers with sufficient
16 medical information to enable the placement providers to care for
17 the child safely and appropriately. Such medical information shall
18 include, but not be limited to:

- 19 1. Any medical or psychological conditions;
- 20 2. Diseases, illnesses, accidents, allergies, and congenital
21 defects;
- 22 3. The child's Medicaid card or information on any other third-
23 party insurer, if any; and
- 24 4. Immunization history.

1 C. 1. The Department of Human Services shall establish a
2 Passport Program for children in the custody of the Department.

3 2. The Program shall provide for a Passport, which shall be a
4 compilation of the significant information provided for in
5 subsections A and B of this section for each child, in particular,
6 education and physical and behavioral health records.

7 3. In furtherance of the purposes of this section, the Oklahoma
8 Health Care Authority, the Department of Education, and the
9 Department of Mental Health and Substance Abuse Services shall
10 cooperate with the Department to establish the Passport Program.

11 4. The Passport shall accompany each child to wherever the
12 child resides so long as the child is in the custody of the
13 Department and the Department shall:

14 a. work with public and private partners to gain access
15 to the information listed in subsections A and B of
16 this section,

17 b. provide for a secure database in which to store the
18 information, and

19 c. consult with the Oklahoma Health Care Authority to
20 convert Medicaid claims data to a usable format and to
21 add it from other data sources in order to provide
22 foster families more information about the history and
23 needs of the child.

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1 5. For the purposes of Section ~~4~~ 1210.546 of ~~this act~~ Title 70
2 of the Oklahoma Statutes, the secure database created to store
3 Passport information shall be made available to the Office of
4 Juvenile Affairs. Such access shall be limited to student
5 performance reports for students in the custody of the Office of
6 Juvenile Affairs.

7 SECTION 9. AMENDATORY 10A O.S. 2021, Section 2-2-503, is
8 amended to read as follows:

9 Section 2-2-503. A. The following kinds of orders of
10 disposition may be made in respect to children adjudicated in need
11 of supervision or delinquent:

12 1. The court may place the child on probation with or without
13 supervision in the home of the child, or in the custody of a
14 suitable person, upon such conditions as the court shall determine.
15 If the child is placed on probation, the court may impose a
16 probation fee of not more than Twenty-five Dollars (\$25.00) per
17 month, if the court finds that the child or parent or legal guardian
18 of the child has the ability to pay the fee. In counties having a
19 juvenile bureau, the fee shall be paid to the juvenile bureau; in
20 all other counties, the fee shall be paid to the Office of Juvenile
21 Affairs;

22 2. If it is consistent with the welfare of the child, the child
23 shall be placed with the parent or legal guardian of the child, but
24 if it appears to the court that the conduct of such parent,

1 guardian, legal guardian, stepparent or other adult person living in
2 the home has contributed to the child becoming delinquent or in need
3 of supervision, the court may issue a written order specifying
4 conduct to be followed by such parent, guardian, legal custodian,
5 stepparent or other adult person living in the home with respect to
6 such child. The conduct specified shall be such as would reasonably
7 prevent the child from continuing to be delinquent or in need of
8 supervision.

9 a. If it is consistent with the welfare of the child, in
10 cases where the child has been adjudicated to be in
11 need of supervision due to repeated absence from
12 school, the court may order counseling and treatment
13 for the child and the parents of the child to be
14 provided by the local school district, the county, the
15 Office or a private individual or entity. Prior to
16 final disposition, the court shall require that it be
17 shown by the appropriate school district that if a
18 child found to be truant has ~~been evaluated for~~
19 ~~learning disabilities, hearing and visual impairments~~
20 ~~and other impediments which could constitute an~~
21 ~~educational handicap or has been evaluated to~~
22 ~~determine whether the child has a disability if it is~~
23 ~~suspected that the child may require special education~~
24 ~~services in accordance with the Individuals with~~

1 Disabilities Education Act (IDEA) also been suspected
2 of having a disability under the Individuals with
3 Disabilities Education Act (IDEA), the child has been
4 evaluated according to the evaluation procedures in
5 the IDEA to determine if the child is eligible for
6 special education and related services. The results
7 of such tests shall be made available to the court for
8 use by the court in determining the disposition of the
9 case.

10 b. In issuing orders to a parent, guardian, legal
11 guardian, stepparent or other adult person living in
12 the home of a child adjudicated to be a delinquent
13 child or in making other disposition of said
14 delinquent child, the court may consider the testimony
15 of said parent, guardian, legal guardian, stepparent
16 or other adult person concerning the behavior of the
17 juvenile and the ability of such person to exercise
18 parental control over the behavior of the juvenile.

19 c. In any dispositional order involving a child age
20 sixteen (16) or older, the court shall make a
21 determination, where appropriate, of the services
22 needed to assist the child to make the transition to
23 independent living.

1 d. No child who has been adjudicated in need of
2 supervision only upon the basis of truancy or
3 noncompliance with the mandatory school attendance law
4 shall be placed in a public or private institutional
5 facility or be removed from the custody of the lawful
6 parent, guardian or custodian of the child.

7 e. Nothing in the Oklahoma Juvenile Code or the Oklahoma
8 Children's Code may be construed to prevent a child
9 from being adjudicated both deprived and delinquent if
10 there exists a factual basis for such a finding;

11 3. The court may commit the child to the custody of a private
12 institution or agency, including any institution established and
13 operated by the county, authorized to care for children or to place
14 them in family homes. In committing a child to a private
15 institution or agency, the court shall select one that is licensed
16 by any state department supervising or licensing private
17 institutions and agencies; or, if such institution or agency is in
18 another state, by the analogous department of that state. Whenever
19 the court shall commit a child to any institution or agency, it
20 shall transmit with the order of commitment a summary of its
21 information concerning the child, and such institution or agency
22 shall give to the court such information concerning the child as the
23 court may at any time require;

1 4. The court may order the child to receive counseling or other
2 community-based services as necessary;

3 5. The court may commit the child to the custody of the Office
4 of Juvenile Affairs. Any order adjudicating the child to be
5 delinquent and committing the child to the Office of Juvenile
6 Affairs shall be for an indeterminate period of time;

7 6. If the child has been placed outside the home, and it
8 appears to the court that the parent, guardian, legal custodian, or
9 stepparent, or other adult person living in the home has contributed
10 to the child becoming delinquent or in need of supervision, the
11 court may order that the parent, guardian, legal custodian,
12 stepparent, or other adult living in the home be made subject to any
13 treatment or placement plan prescribed by the Office or other person
14 or agency receiving custody of the child;

15 7. With respect to a child adjudicated a delinquent child, the
16 court may:

- 17 a. for acts involving criminally injurious conduct as
18 defined in Section 142.3 of Title 21 of the Oklahoma
19 Statutes, order the child to pay a victim compensation
20 assessment in an amount not to exceed that amount
21 specified in Section 142.18 of Title 21 of the
22 Oklahoma Statutes. The court shall forward a copy of
23 the adjudication order to the Crime Victims
24 Compensation Board for purposes of Section 142.11 of

1 Title 21 of the Oklahoma Statutes. Except as
2 otherwise provided by law, such adjudication order
3 shall be kept confidential by the Board,

4 b. order the child to engage in a term of community
5 service without compensation. The state or any
6 political subdivision shall not be liable if a loss or
7 claim results from any acts or omission of a child
8 ordered to engage in a term of community service
9 pursuant to the provisions of this paragraph,

10 c. order the child, the parent or parents of the child,
11 legal guardian of the child, or both the child and the
12 parent or parents of the child or legal guardian at
13 the time of the delinquent act of the child to make
14 full or partial restitution to the victim of the
15 offense which resulted in property damage or personal
16 injury.

17 (1) The court shall notify the victim of the
18 dispositional hearing. The court may consider a
19 verified statement from the victim concerning
20 damages for injury or loss of property and actual
21 expenses of medical treatment for personal
22 injury, excluding pain and suffering. If
23 contested, a restitution hearing to determine the
24 liability of the child, the parent or parents of

1 the child, or legal guardian shall be held not
2 later than thirty (30) days after the disposition
3 hearing and may be extended by the court for good
4 cause. The parent or parents of the child or
5 legal guardian may be represented by an attorney
6 in the matter of the order for remittance of the
7 restitution by the parent or parents of the child
8 or legal guardian. The burden of proving that
9 the amount indicated on the verified statement is
10 not fair and reasonable shall be on the person
11 challenging the fairness and reasonableness of
12 the amount.

13 (2) Restitution may consist of monetary reimbursement
14 for the damage or injury in the form of a lump
15 sum or installment payments after the
16 consideration of the court of the nature of the
17 offense, the age, physical and mental condition
18 of the child, the earning capacity of the child,
19 the parent or parents of the child, or legal
20 guardian, or the ability to pay, as the case may
21 be. The payments shall be made to such official
22 designated by the court for distribution to the
23 victim. The court may also consider any other
24 hardship on the child, the parent or parents of

1 the child, or legal guardian and, if consistent
2 with the welfare of the child, require community
3 service in lieu of restitution or require both
4 community service and full or partial restitution
5 for the acts of delinquency by the child.

6 (3) A child who is required to pay restitution and
7 who is not in willful default of the payment of
8 restitution may at any time request the court to
9 modify the method of payment. If the court
10 determines that payment under the order will
11 impose a manifest hardship on the child, the
12 parent or parents of the child, or legal
13 guardian, the court may modify the method of
14 payment.

15 (4) If the restitution is not being paid as ordered,
16 the official designated by the court to collect
17 and disburse the restitution ordered shall file a
18 written report of the violation with the court.
19 The report shall include a statement of the
20 amount of the arrearage and any reasons for the
21 arrearage that are known by the official. A copy
22 of the report shall be provided to all parties
23 and the court shall promptly take any action
24 necessary to compel compliance.

1 (5) Upon the juvenile attaining eighteen (18) years
2 of age, the court shall determine whether the
3 restitution order has been satisfied. If the
4 restitution order has not been satisfied, the
5 court shall enter a judgment of restitution in
6 favor of each person entitled to restitution for
7 the unpaid balance of any restitution ordered
8 pursuant to this subparagraph. The clerk of the
9 court shall send a copy of the judgment of
10 restitution to each person who is entitled to
11 restitution. The judgment shall be a lien
12 against all property of the individual or
13 individuals ordered to pay restitution and may be
14 enforced by the victim or any other person or
15 entity named in the judgment to receive
16 restitution in the same manner as enforcing
17 monetary judgments. The restitution judgment
18 does not expire until paid in full and is deemed
19 to be a criminal penalty for the purposes of a
20 federal bankruptcy involving the child,

21 d. order the child to pay the fine which would have been
22 imposed had such child been convicted of such crime as
23 an adult. Any such fine collected pursuant to this
24 paragraph shall be deposited in a special Work

1 Restitution Fund to be established by the court to
2 allow children otherwise unable to pay restitution to
3 work in community service projects in the private or
4 public sector to earn money to compensate their
5 victims,

6 e. order the cancellation or denial of driving privileges
7 as provided by Sections 6-107.1 and 6-107.2 of Title
8 47 of the Oklahoma Statutes,

9 f. sanction detention in the residence of the child or
10 facility designated by the Office of Juvenile Affairs
11 or the juvenile bureau for such purpose for up to five
12 (5) days, order weekend detention in a place other
13 than a juvenile detention facility or shelter,
14 tracking, or house arrest with electronic monitoring,
15 and

16 g. impose consequences, including detention as provided
17 for in subparagraph f of this paragraph, for
18 postadjudicatory violations of probation;

19 8. The court may order the child to participate in the Juvenile
20 Drug Court Program;

21 9. The court may dismiss the petition or otherwise terminate
22 its jurisdiction at any time for good cause shown; and

23 10. In any dispositional order removing a child from the home
24 of the child, the court shall, in addition to the findings required

1 by Section 2-2-105 of this title, make a determination that, in
2 accordance with the best interests of the child and the protection
3 of the public, reasonable efforts have been made to provide for the
4 return of the child to the home of the child, or that efforts to
5 reunite the family are not required as provided in Section 2-2-105
6 of this title, and reasonable efforts are being made to finalize an
7 alternate permanent placement for the child.

8 B. Prior to adjudication or as directed by a law enforcement
9 subpoena or court order, a school district may disclose educational
10 records to the court or juvenile justice system for purposes of
11 determining the ability of the juvenile justice system to
12 effectively serve a child. Any disclosure of educational records
13 shall be in accordance with the requirements of the Family
14 Educational Rights and Privacy Act of 1974 (FERPA). If the parent,
15 guardian, or custodian of a child adjudicated a delinquent child
16 asserts that the child has approval not to attend school pursuant to
17 Section 10-105 of Title 70 of the Oklahoma Statutes, the court or
18 the Office of Juvenile Affairs may require the parent to provide a
19 copy of the written, joint agreement to that effect between the
20 school administrator of the school district where the child attends
21 school and the parent, guardian, or custodian of the child.

22 C. With respect to a child adjudicated a delinquent child for a
23 violent offense, within thirty (30) days of the date of the
24 adjudication either the juvenile bureau in counties which have a

1 juvenile bureau or the Office of Juvenile Affairs in all other
2 counties shall notify the superintendent of the school district in
3 which the child is enrolled or intends to enroll of the delinquency
4 adjudication and the offense for which the child was adjudicated.

5 D. No child who has been adjudicated in need of supervision may
6 be placed in a secure facility.

7 E. No child charged in a state or municipal court with a
8 violation of state or municipal traffic laws or ordinances, or
9 convicted therefor, may be incarcerated in jail for the violation
10 unless the charge for which the arrest was made would constitute a
11 felony if the child were an adult. Nothing contained in this
12 subsection shall prohibit the detention of a juvenile for traffic-
13 related offenses prior to the filing of a petition in the district
14 court alleging delinquency as a result of the acts and nothing
15 contained in this section shall prohibit detaining a juvenile
16 pursuant to Section 2-2-102 of this title.

17 F. The court may revoke or modify a disposition order and may
18 order redispotion. The child whose disposition is being
19 considered for revocation or modification at said hearing shall be
20 afforded the following rights:

21 1. Notice by the filing of a motion for redispotion by the
22 district attorney. The motion shall be served on the child and the
23 parent or legal guardian of the child at least five (5) business
24 days prior to the hearing;

1 2. The proceedings shall be heard without a jury and shall
2 require establishment of the facts alleged by a preponderance of the
3 evidence;

4 3. During the proceeding, the child shall have the right to be
5 represented by counsel, to present evidence, and to confront any
6 witness testifying against the child;

7 4. Any modification, revocation or redistribution removing the
8 child from the physical custody of a parent or guardian shall be
9 subject to review on appeal, as in other appeals of delinquent
10 cases;

11 5. If the child is placed in secure detention, bail may be
12 allowed pending appeal; and

13 6. The court shall not enter an order removing the child from
14 the custody of a parent or legal guardian pursuant to this section
15 unless the court first finds that reasonable efforts have been made
16 to maintain the family unit and prevent the unnecessary removal of
17 the child from the home of the child or that an emergency exists
18 which threatens the safety of the child and that:

- 19 a. such removal is necessary to protect the public,
- 20 b. the child is likely to sustain harm if not immediately
21 removed from the home,
- 22 c. allowing the child to remain in the home is contrary
23 to the welfare of the child, or

24

1 d. immediate placement of the child is in the best
2 interests of the child.

3 The court shall state in the record that such considerations
4 have been made. Nothing in this section shall be interpreted to
5 limit the authority or discretion of the agency providing probation
6 supervision services to modify the terms of probation including, but
7 not limited to, curfews, imposing community service, or any
8 nondetention consequences.

9 G. A willful violation of any provision of an order of the
10 court issued under the provisions of the Oklahoma Juvenile Code
11 shall constitute indirect contempt of court and shall be punishable
12 by a fine not to exceed Three Hundred Dollars (\$300.00) or, as to a
13 delinquent child, placement in a juvenile detention center for not
14 more than ten (10) days, or by both such fine and detention.

15 SECTION 10. AMENDATORY 17 O.S. 2021, Section 140.2, is
16 amended to read as follows:

17 Section 140.2 The Corporation Commission shall prohibit any
18 local exchange company or interexchange carrier from billing a
19 subscriber on the subscriber's telephone bill for a pay-per-call
20 service or interactive program whose message content contains:

21 1. Vulgar language, explicit or implicit descriptions of
22 violence or sexual conduct, adult entertainment, or incitement to
23 violence;

1 2. Inflammatory or demeaning portrayals of the race, religion,
2 political affiliation, ethnicity, gender, or ~~handicap~~ disability of
3 any individual or group; or

4 3. False, misleading or deceptive advertising.

5 SECTION 11. AMENDATORY 21 O.S. 2021, Section 649.3, is
6 amended to read as follows:

7 Section 649.3 A. No person shall willfully harm, including
8 torture, torment, beat, mutilate, injure, disable, or otherwise
9 mistreat or kill a service animal that is used for the benefit of
10 any ~~handicapped~~ disabled person in the state.

11 B. No person including, but not limited to, any municipality or
12 political subdivision of the state, shall willfully interfere with
13 the lawful performance of any service animal used for the benefit of
14 any ~~handicapped~~ disabled person in the state.

15 C. Except as provided in subsection D of this section, any
16 person convicted of violating any of the provisions of this section
17 shall be guilty of a misdemeanor, punishable by the imposition of a
18 fine not exceeding One Thousand Dollars (\$1,000.00), or by
19 imprisonment in the county jail not exceeding one (1) year, or by
20 both such fine and imprisonment.

21 D. Any person who knowingly and willfully and without lawful
22 cause or justification violates the provisions of this section,
23 during the commission of a misdemeanor or felony, shall be guilty of
24 a felony, punishable by the imposition of a fine not exceeding One

1 Thousand Dollars (\$1,000.00), or by imprisonment in the Department
2 of Corrections not exceeding two (2) years, or by both such fine and
3 imprisonment.

4 E. Any person who encourages, permits or allows an animal owned
5 or kept by such person to fight, injure, disable or kill a service
6 animal used for the benefit of any ~~handicapped~~ disabled person in
7 this state, or to interfere with a service animal in any place where
8 the service animal resides or is performing, shall, upon conviction,
9 be guilty of a misdemeanor punishable as provided in subsection C of
10 this section. In addition to the penalty imposed, the court shall
11 order the violator to make restitution to the owner of the service
12 animal for actual costs and expenses incurred as a direct result of
13 any injury, disability or death caused to the service animal,
14 including but not limited to costs of replacing and training any new
15 service animal when a service animal is killed, disabled or unable
16 to perform due to injury. For purpose of this subsection, when a
17 person informs the owner of an animal that the animal is a threat
18 and requests the owner to control or contain the animal and the
19 owner disregards the request, the owner shall be deemed to have
20 encouraged, permitted or allowed any resulting injury to or
21 interference with a service animal.

22 F. Notwithstanding any ordinance in effect as of the effective
23 date of this act, no municipality or political subdivision of the
24 state, or any official thereof, may enact or enforce any ordinance

1 or rule that requires any registration or licensing fee for any
2 service animal as defined in this section that is used for the
3 purpose of guiding or assisting a disabled person who has a sensory,
4 mental, or physical impairment. Any official violating the
5 provisions of this paragraph shall be guilty of a misdemeanor
6 punishable by a fine of not less than Fifty Dollars (\$50.00).

7 G. As used in this section, "service animal" means an animal
8 that is trained for the purpose of guiding or assisting a disabled
9 person who has a sensory, mental, or physical impairment.

10 SECTION 12. AMENDATORY 25 O.S. 2021, Section 307, is
11 amended to read as follows:

12 Section 307. A. No public body shall hold executive sessions
13 unless otherwise specifically provided in this section.

14 B. Executive sessions of public bodies will be permitted only
15 for the purpose of:

16 1. Discussing the employment, hiring, appointment, promotion,
17 demotion, disciplining or resignation of any individual salaried
18 public officer or employee;

19 2. Discussing negotiations concerning employees and
20 representatives of employee groups;

21 3. Discussing the purchase or appraisal of real property;

22 4. Confidential communications between a public body and its
23 attorney concerning a pending investigation, claim, or action if the
24 public body, with the advice of its attorney, determines that

1 disclosure will seriously impair the ability of the public body to
2 process the claim or conduct a pending investigation, litigation, or
3 proceeding in the public interest;

4 5. Permitting district boards of education to hear evidence and
5 discuss the expulsion or suspension of a student when requested by
6 the student involved or the student's parent, attorney or legal
7 guardian;

8 6. Discussing matters involving a specific ~~handicapped~~ child
9 with a disability;

10 7. Discussing any matter where disclosure of information would
11 violate confidentiality requirements of state or federal law;

12 8. Engaging in deliberations or rendering a final or
13 intermediate decision in an individual proceeding pursuant to
14 Article II of the Administrative Procedures Act;

15 9. Discussing matters involving safety and security at state
16 penal institutions or correctional facilities used to house state
17 inmates;

18 10. Discussing contract negotiations involving contracts
19 requiring approval of the Board of Corrections, which shall be
20 limited to members of the public body, the attorney for the public
21 body, and the immediate staff of the public body. No person who may
22 profit directly or indirectly by a proposed transaction which is
23 under consideration may be present or participate in the executive
24 session; or

1 11. Discussing the following:

2 a. the investigation of a plan or scheme to commit an act
3 of terrorism,

4 b. assessments of the vulnerability of government
5 facilities or public improvements to an act of
6 terrorism,

7 c. plans for deterrence or prevention of or protection
8 from an act of terrorism,

9 d. plans for response or remediation after an act of
10 terrorism,

11 e. information technology of the public body but only if
12 the discussion specifically identifies:

13 (1) design or functional schematics that demonstrate
14 the relationship or connections between devices
15 or systems,

16 (2) system configuration information,

17 (3) security monitoring and response equipment
18 placement and configuration,

19 (4) specific location or placement of systems,
20 components or devices,

21 (5) system identification numbers, names, or
22 connecting circuits,

23 (6) business continuity and disaster planning, or
24 response plans, or

1 (7) investigation information directly related to
2 security penetrations or denial of services, or
3 f. the investigation of an act of terrorism that has
4 already been committed.

5 For the purposes of this subsection, the term "terrorism" means any
6 act encompassed by the definitions set forth in Section 1268.1 of
7 Title 21 of the Oklahoma Statutes.

8 C. Notwithstanding the provisions of subsection B of this
9 section, the following public bodies may hold executive sessions:

10 1. The State Banking Board, as provided for under Section 306.1
11 of Title 6 of the Oklahoma Statutes;

12 2. The Oklahoma Industrial Finance Authority, as provided for
13 in Section 854 of Title 74 of the Oklahoma Statutes;

14 3. The Oklahoma Development Finance Authority, as provided for
15 in Section 5062.6 of Title 74 of the Oklahoma Statutes;

16 4. The Oklahoma Center for the Advancement of Science and
17 Technology, as provided for in Section 5060.7 of Title 74 of the
18 Oklahoma Statutes;

19 5. The Oklahoma Health Research Committee for purposes of
20 conferring on matters pertaining to research and development of
21 products, if public disclosure of the matter discussed would
22 interfere with the development of patents, copyrights, products, or
23 services;

- 1 6. The Workers' Compensation Commission for the purposes
2 provided for in Section 20 of Title 85A of the Oklahoma Statutes;
- 3 7. A review committee, as provided for in Section 855 of Title
4 62 of the Oklahoma Statutes;
- 5 8. The Child Death Review Board for purposes of receiving and
6 conferring on matters pertaining to materials declared confidential
7 by law;
- 8 9. The Domestic Violence Fatality Review Board as provided in
9 Section 1601 of Title 22 of the Oklahoma Statutes;
- 10 10. The Opioid Overdose Fatality Review Board, as provided in
11 Section 2-1001 of Title 63 of the Oklahoma Statutes;
- 12 11. All nonprofit foundations, boards, bureaus, commissions,
13 agencies, trusteeships, authorities, councils, committees, public
14 trusts, task forces or study groups supported in whole or part by
15 public funds or entrusted with the expenditure of public funds for
16 purposes of conferring on matters pertaining to economic
17 development, including the transfer of property, financing, or the
18 creation of a proposal to entice a business to remain or to locate
19 within their jurisdiction if public disclosure of the matter
20 discussed would interfere with the development of products or
21 services or if public disclosure would violate the confidentiality
22 of the business;
- 23 12. The Oklahoma Indigent Defense System Board for purposes of
24 discussing negotiating strategies in connection with making possible

1 counteroffers to offers to contract to provide legal representation
2 to indigent criminal defendants and indigent juveniles in cases for
3 which the System must provide representation pursuant to the
4 provisions of the Indigent Defense System Act;

5 13. The Quality Investment Committee for purposes of discussing
6 applications and confidential materials pursuant to the terms of the
7 Oklahoma Quality Investment Act; and

8 14. The Oklahoma Municipal Power Authority established pursuant
9 to Section 24-101 et seq. of Title 11 of the Oklahoma Statutes and
10 in its role as an electric utility regulated by the federal
11 government, for purposes of discussing security plans and procedures
12 including, but not limited to, cybersecurity matters.

13 D. Except as otherwise specified in this subsection, an
14 executive session for the purpose of discussing the purchase or
15 appraisal of real property shall be limited to members of the public
16 body, the attorney for the public body and the immediate staff of
17 the public body. No landowner, real estate salesperson, broker,
18 developer or any other person who may profit directly or indirectly
19 by a proposed transaction concerning real property which is under
20 consideration may be present or participate in the executive
21 session, unless they are operating under an existing agreement to
22 represent the public body.

23 E. No public body may go into an executive session unless the
24 following procedures are strictly complied with:

1 1. The proposed executive session is noted on the agenda as
2 provided in Section 311 of this title;

3 2. The executive session is authorized by a majority vote of a
4 quorum of the members present and the vote is a recorded vote; and

5 3. Except for matters considered in executive sessions of the
6 State Banking Board and the Oklahoma Savings and Loan Board, and
7 which are required by state or federal law to be confidential, any
8 vote or action on any item of business considered in an executive
9 session shall be taken in public meeting with the vote of each
10 member publicly cast and recorded.

11 F. A willful violation of the provisions of this section shall:

12 1. Subject each member of the public body to criminal sanctions
13 as provided in Section 314 of this title; and

14 2. Cause the minutes and all other records of the executive
15 session, including tape recordings, to be immediately made public.

16 SECTION 13. AMENDATORY 41 O.S. 2021, Section 113.1, is
17 amended to read as follows:

18 Section 113.1 A landlord shall not deny or terminate a tenancy
19 to a blind person, deaf person, or ~~physically handicapped~~ a person
20 with a disability because of the guide, signal, or service dog of
21 such person unless such dogs are specifically prohibited in the
22 rental agreement entered into prior to November 1, 1985.

23 SECTION 14. AMENDATORY 43A O.S. 2021, Section 5-502, is
24 amended to read as follows:

1 Section 5-502. As used in the Inpatient Mental Health and
2 Substance Abuse Treatment of Minors Act:

3 1. "Minor" means any person under eighteen (18) years of age;

4 2. a. "Minor in need of treatment" means a minor who because
5 of his or her mental illness or drug or alcohol
6 dependency:

7 (1) poses a substantial risk of physical harm to self
8 in the near future as manifested by evidence of
9 serious threats of or attempts at suicide or
10 other significant self-inflicted bodily harm,

11 (2) poses a substantial risk of physical harm to
12 another person or persons in the near future as
13 manifested by evidence of violent behavior
14 directed toward another person or persons,

15 (3) has placed another person or persons in a
16 reasonable fear of violent behavior or serious
17 physical harm directed toward such person or
18 persons as manifested by serious and immediate
19 threats,

20 (4) is in a condition of severe deterioration such
21 that, without intervention, there exists a
22 substantial risk that severe impairment or injury
23 to the minor will result in the near future, or
24

1 (5) poses a substantial risk of serious physical
2 injury to self or death in the near future as
3 manifested by evidence that the minor is unable
4 to provide for and is not providing for his or
5 her basic physical needs.

6 b. The mental health or substance abuse history of the
7 minor may be used as part of the evidence to determine
8 whether the minor is a minor in need of treatment as
9 defined in this section. The mental health or
10 substance abuse history of the minor shall not be the
11 sole basis for this determination.

12 c. The term "minor in need of treatment" shall not mean a
13 minor afflicted with epilepsy, a developmental
14 disability, organic brain syndrome, physical ~~handicaps~~
15 disability, brief periods of intoxication caused by
16 such substances as alcohol or drugs or who is truant
17 or sexually active unless the minor also meets the
18 criteria for a minor in need of treatment pursuant to
19 subparagraph a or b of this paragraph;

20 3. "Consent" means the voluntary, express, and informed
21 agreement to treatment in a mental health facility by a minor
22 sixteen (16) years of age or older or by a parent of the minor;

23 4. "Individualized treatment plan" means a specific plan for
24 the care and treatment of an individual minor who requires inpatient

1 mental health treatment. The plan shall be developed with maximum
2 involvement of the family of the minor, consistent with the desire
3 of the minor for confidentiality and with the treatment needs of the
4 minor, and shall clearly include the following:

5 a. a statement of the presenting problems of the minor,
6 short- and long-term treatment goals and the estimated
7 date of discharge. The short- and long-term goals
8 shall be based upon a clinical evaluation and shall
9 include specific behavioral and emotional goals
10 against which the success of treatment can be
11 measured,

12 b. treatment methods and procedures to be used to achieve
13 these goals, which methods and procedures are related
14 to each of these goals and which include, but are not
15 limited to, specific prognosis for achieving each of
16 these goals,

17 c. identification of the types of professional personnel
18 who will carry out the treatment procedures including,
19 but not limited to, appropriate licensed mental health
20 professionals, education professionals, and other
21 health or social service professionals, and

22 d. documentation of the involvement of the minor or the
23 parent of the minor or legal custodian in the
24

1 development of the treatment plan and whether all
2 persons have consented to such plan;

3 5. "Inpatient treatment" means treatment services offered or
4 provided for a continuous period of more than twenty-four (24) hours
5 in residence after admission to a mental health or substance abuse
6 treatment facility for the purpose of observation, evaluation or
7 treatment;

8 6. "Least restrictive alternative" means the treatment and
9 conditions of treatment which, separately and in combination, are no
10 more intrusive or restrictive of freedom than reasonably necessary
11 to achieve a substantial therapeutic benefit to the minor, or to
12 protect the minor or others from physical injury;

13 7. "Less restrictive alternative to inpatient treatment" means
14 and includes, but is not limited to, outpatient counseling services,
15 including services provided in the home of the minor and which may
16 be referred to as "home-based services", day treatment or day
17 hospitalization services, respite care, or foster care or group home
18 care, as defined by Section 1-1-105 of Title 10A of the Oklahoma
19 Statutes, through a program established and specifically designed to
20 meet the needs of minors in need of mental health treatment, or a
21 combination thereof;

22 8. "Licensed mental health professional" means a person who is
23 not related by blood or marriage to the person being examined or
24

1 does not have any interest in the estate of the person being
2 examined, and who is:

3 a. a psychiatrist who is a diplomate of the American
4 Board of Psychiatry and Neurology or American
5 Osteopathic Board of Neurology and Psychiatry,

6 b. a physician licensed pursuant to the Oklahoma
7 Allopathic Medical and Surgical Licensure and
8 Supervision Act or the Oklahoma Osteopathic Medicine
9 Act,

10 c. a clinical psychologist who is duly licensed to
11 practice by the State Board of Examiners of
12 Psychologists,

13 d. a professional counselor licensed pursuant to the
14 Licensed Professional Counselors Act,

15 e. a person licensed as a clinical social worker pursuant
16 to the provisions of the Licensed Social Workers Act,

17 f. a licensed marital and family therapist as defined in
18 the Marital and Family Therapist Licensure Act,

19 g. a licensed behavioral practitioner as defined in the
20 Licensed Behavioral Practitioner Act,

21 h. an advanced practice nurse, as defined in the Oklahoma
22 Nursing Practice Act, specializing in mental health,

23 i. a physician assistant, who is licensed in good
24 standing in this state, or

1 j. a licensed alcohol and drug counselor/mental health
2 (LADC/MH) as defined in the Licensed Alcohol and Drug
3 Counselors Act.

4 For the purposes of this paragraph, "licensed" means that the person
5 holds a current, valid license issued in accordance with the laws of
6 this state;

7 9. "Mental health evaluation" means an examination or
8 evaluation of a minor for the purpose of making a determination
9 whether, in the opinion of the licensed mental health professional
10 making the evaluation, the minor is a minor in need of treatment
11 and, if so, is in need of inpatient treatment and for the purpose of
12 preparing reports or making recommendations for the most appropriate
13 and least restrictive treatment for the minor;

14 10. "Mental health facility" means a public or private hospital
15 or related institution as defined by Section 1-701 of Title 63 of
16 the Oklahoma Statutes offering or providing inpatient mental health
17 services, a public or private facility accredited as an inpatient or
18 residential psychiatric facility by the Joint Commission on
19 Accreditation of Healthcare Organizations, or a facility operated by
20 the Department of Mental Health and Substance Abuse Services and
21 designated by the Commissioner of the Department of Mental Health
22 and Substance Abuse Services as appropriate for the inpatient
23 evaluation or treatment of minors;

1 11. "Mental illness" means a substantial disorder of the
2 child's thought, mood, perception, psychological orientation or
3 memory that demonstrably and significantly impairs judgment,
4 behavior or capacity to recognize reality or to meet the ordinary
5 demands of life. "Mental illness" may include substance abuse,
6 which is the use, without compelling medical reason, of any
7 substance which results in psychological or physiological dependency
8 as a function of continued use in such a manner as to induce mental,
9 emotional, or physical impairment and cause socially dysfunctional
10 or socially disordering behavior;

11 12. "Parent" means:

- 12 a. a biological or adoptive parent who has legal custody
13 of the minor or has visitation rights,
14 b. a person judicially appointed as a legal guardian or
15 custodian of the minor, or
16 c. a relative within the third degree of consanguinity
17 who exercises the rights and responsibilities of legal
18 custody by delegation from a parent, as provided by
19 law;

20 13. "Person responsible for the supervision of the case" means:

- 21 a. when the minor is in the legal custody of a private
22 child care agency, the Department of Human Services or
23 the Office of Juvenile Affairs, the caseworker or
24

1 other person designated by the agency to supervise the
2 case, or

3 b. when the minor is a ward of the court and under the
4 court-ordered supervision of the Department of Human
5 Services, the Office of Juvenile Affairs or a
6 statutorily constituted juvenile bureau, the person
7 designated by the Department of Human Services, the
8 Office of Juvenile Affairs or juvenile bureau to
9 supervise the case;

10 14. "Initial assessment (medical necessity review)" means the
11 examination of current and recent behaviors and symptoms of a minor
12 who appears to be mentally ill, alcohol-dependent, or drug-dependent
13 and a minor requiring treatment, whose condition is such that it
14 appears that emergency detention may be warranted by a licensed
15 mental health professional at a facility approved by the
16 Commissioner of Mental Health and Substance Abuse Services, or a
17 designee, as appropriate for such examination to determine if
18 emergency detention of the minor is warranted, and whether admission
19 for inpatient mental illness or drug- or alcohol-dependence
20 treatment or evaluation constitutes the least restrictive level of
21 care necessary;

22 15. "Ward of the court" means a minor adjudicated to be a
23 deprived child, a child in need of supervision, or a delinquent
24 child;

1 16. "Treatment" means any planned intervention intended to
2 improve the functioning of a minor in those areas which show
3 impairment as a result of mental illness or drug or alcohol
4 dependence; and

5 17. "Prehearing detention order" means a court order that
6 authorizes a facility to detain a minor pending a hearing on a
7 petition to determine whether the minor is a minor in need of
8 treatment.

9 SECTION 15. AMENDATORY 47 O.S. 2021, Section 1104.6, is
10 amended to read as follows:

11 Section 1104.6 A. Twenty Dollars (\$20.00) of the fee
12 authorized by Section ~~14~~ 1135.5 of this ~~act~~ title for Choose Life
13 license plates shall be deposited to the Choose Life Assistance
14 Program created in subsection B of this section.

15 B. There is hereby created in the State Treasury a revolving
16 fund for the Department of Human Services to be designated the
17 Choose Life Assistance Program. The fund shall be a continuing
18 fund, not subject to fiscal year limitations, and shall consist of
19 all the monies received by the Department of Human Services pursuant
20 to the provisions of Section ~~14~~ 1135.5 of this ~~act~~ title. All
21 monies accruing to the credit of the fund are appropriated and shall
22 be distributed at the beginning of each fiscal year in a pro rata
23 share to all nonprofit organizations that provide services to the
24 community that include counseling and meeting the physical needs of

1 pregnant women who are committed to placing their children for
2 adoption. Any unused funds in excess of ten percent (10%) of the
3 funds allocated to a nonprofit organization shall be returned to the
4 Choose Life Assistance Program Revolving Fund at the end of the
5 fiscal year to be aggregated and distributed with the next fiscal
6 year distribution.

7 C. To apply for and receive the funds available through the
8 Choose Life Assistance Program, an organization must deliver to the
9 Department of Human Services an affidavit signed by a duly appointed
10 representative of the organization that states the following:

11 1. The organization is a nonprofit organization;

12 2. The organization does not discriminate for any reason,
13 including, but not limited to, race, marital status, gender,
14 religion, national origin, ~~handicap~~ disability, or age;

15 3. The organization counsels pregnant women who are committed
16 to placing their children for adoption;

17 4. The organization is not involved or associated with any
18 abortion activities, including counseling for or referrals to
19 abortion clinics, providing medical abortion-related procedures, or
20 pro-abortion advertising;

21 5. The organization does not charge women for any services
22 received;

23 6. The organization understands that sixty percent (60%) of the
24 funds received by an organization can only be used to provide for

1 the material needs of pregnant women who are committed to placing
2 their children for adoption, including clothing, housing, medical
3 care, food, utilities, and transportation. Such funds may also be
4 expended on infants awaiting placement with adoptive parents. Forty
5 percent (40%) of the funds may be used for adoption, counseling,
6 training, or advertising, but may not be used for administrative
7 expenses, legal expenses, or capital expenditures-;

8 7. The organization understands that no funds may be used for
9 administrative expenses, legal expenses, or capital expenditures;

10 8. The organization understands that any unused funds at the
11 end of the fiscal year that exceed ten percent (10%) of the funds
12 received by the organization during the fiscal year must be returned
13 to the Choose Life Assistance Program Revolving Fund to be
14 aggregated and distributed with the next fiscal year distribution;
15 and

16 9. The organization understands that each organization that
17 receives such funds must submit to an annual audit of such funds
18 verifying that the funds received were used in the manner prescribed
19 by statute.

20 D. Funds may not be distributed to any organization that is
21 involved or associated with abortion activities, including
22 counseling for or referral to abortion clinics, providing medical
23 abortion-related procedures, or pro-abortion advertising, and funds
24

1 may not be distributed to any organization that charges women for
2 services received.

3 E. Sixty percent (60%) of the funds received by an organization
4 can only be used to provide for the material needs of pregnant women
5 who are committed to placing their children for adoption, including
6 clothing, housing, medical care, food, utilities, and
7 transportation. Such funds may also be expended on infants awaiting
8 placement with adoptive parents. Forty percent (40%) of the funds
9 may be used for adoption, counseling, training, or advertising, but
10 may not be used for administrative expenses, legal expenses, or
11 capital expenditures.

12 F. Each organization that receives funds must submit to an
13 annual audit of such funds verifying that the funds received were
14 used in the manner prescribed in this section.

15 SECTION 16. AMENDATORY 47 O.S. 2021, Section 1135.1, is
16 amended to read as follows:

17 Section 1135.1 A. The Oklahoma Tax Commission is hereby
18 authorized to design and issue appropriate official special license
19 plates to persons as provided by this section.

20 Special license plates shall not be transferred to any other
21 person but shall be removed from the vehicle upon transfer of
22 ownership and retained. The special license plate may then be used
23 on another vehicle but only after such other vehicle has been
24 registered for the current year.

1 Except as provided in subsection B of this section, special
2 license plates shall be renewed each year by the Tax Commission or a
3 motor license agent. The Tax Commission shall annually notify by
4 mail all persons issued special license plates. The notice shall
5 contain all necessary information and shall contain instructions for
6 the renewal procedure upon presentation to a motor license agent or
7 the Tax Commission. The license plates shall be issued on a
8 staggered system. The motor license agent fees shall be paid out of
9 the Oklahoma Tax Commission Reimbursement Fund.

10 On and after January 1, 2022, if a physically disabled license
11 plate is issued pursuant to paragraph 3 of subsection B of this
12 section, any registration fee required for such plate pursuant to
13 this section and the fee required pursuant to Section 1132 of this
14 title shall be remitted at the same time and subject to a single
15 registration period. The Oklahoma Tax Commission shall determine,
16 by rule, a method for making required fee and registration period
17 adjustments when a physically disabled license plate is obtained
18 during a twelve-month period for which a registration fee has
19 already been remitted pursuant to Section 1132 of this title. The
20 combination of fees in a single remittance shall not alter the
21 apportionment otherwise provided for in this section.

22 B. The special license plates provided by this section are as
23 follows:
24

1 1. Political Subdivision Plates - such plates shall be designed
2 for any vehicle owned by any political subdivision of this state
3 having obtained a proper Oklahoma certificate of title. Such
4 political subdivisions shall file an annual report with the Tax
5 Commission stating the agency where such vehicle is located. Such
6 license plates shall be permanent in nature and designed in such a
7 manner as to remain with the vehicle for the duration of the life
8 span of the vehicle or until the title is transferred to an owner
9 who is not a political subdivision.

10 The registration fee shall be Eight Dollars (\$8.00) and shall be
11 in addition to all other registration fees provided by law, except
12 the registration fees levied by Section 1132 of this title;

13 2. Tax-Exempt or Nonprofit License Plates - such plates shall
14 be designed for:

15 a. any motor bus, manufactured home, or mobile chapel and
16 power unit owned and operated by a religious
17 corporation or society of this state holding a valid
18 exemption from taxation issued pursuant to Section
19 501(a) of the Internal Revenue Code, 26 U.S.C.,
20 Section 501(a), and listed as an exempt organization
21 in Section 501(c) (3) of the Internal Revenue Code, as
22 amended, 26 U.S.C., Section 501(c) (3), and that is
23 used by the corporation or society solely for the
24 furtherance of its religious functions,

- 1 b. any vehicle owned and operated only by nonprofit
2 organizations devoted exclusively to youth programs
3 including, but not limited to, the Girl Scouts and Boy
4 Scouts of America,
- 5 c. any vehicle, except passenger automobiles, owned or
6 operated by nonprofit organizations actually involved
7 in programs for the employment of ~~the handicapped~~
8 persons with a disability and used exclusively in the
9 transportation of goods or materials for such
10 organization,
- 11 d. any vehicle owned and operated by a nonprofit
12 organization that provides older persons
13 transportation to and from medical, dental and
14 religious services and relief from business and social
15 isolation,
- 16 e. any vehicle owned and operated by a private nonprofit
17 organization that:
- 18 (1) warehouses and distributes surplus foods to other
19 nonprofit agencies and organizations, and
- 20 (2) holds a valid exemption from taxation issued
21 pursuant to Section 501(c) of the Internal
22 Revenue Code, as amended, 26 U.S.C., Section
23 501(c), and listed as an exempt organization in
24

1 Section 501(c)(3) of the Internal Revenue Code,
2 as amended, and

3 (3) uses such vehicle exclusively for the
4 transportation of such surplus foods,

5 f. any vehicle which:

6 (1) is owned and operated by a private, nonprofit
7 organization which is exempt from taxation
8 pursuant to the provisions of Section 501(c)(3)
9 of the Internal Revenue Code, 26 U.S.C., Section
10 501(c)(3), and which is primarily funded by a
11 fraternal or civic service organization with at
12 least one hundred local chapters or clubs, and

13 (2) is designed and used to provide mobile health
14 screening services to the general public at no
15 cost to the recipient, and for which no
16 reimbursement of any kind is received from any
17 health insurance provider, health maintenance
18 organization or governmental program, or

19 g. any vehicle owned and operated by the Civil Air
20 Patrol, a congressionally chartered corporation that
21 also serves an auxiliary of the United States Air
22 Force and which is exempt from taxation pursuant to
23 the provisions of Section 501(c)(3) of the Internal
24 Revenue Code, 26 U.S.C., Section 501(c)(3), and is

1 used exclusively for its corporate missions of
2 aerospace education, cadet programs and emergency
3 services. Such license plates shall be permanent in
4 nature and designed in such a manner as to remain with
5 the vehicle for the duration of the life span of the
6 vehicle or until the title to such vehicle is
7 transferred to an owner who is not subject to this
8 exemption. Such vehicles shall be exempt from the
9 registration fees levied under Section 1132 of this
10 title, except that an initial registration fee of
11 Twenty-five Dollars (\$25.00) shall apply to each
12 vehicle.

13 Any person claiming to be eligible for a tax-exempt or nonprofit
14 license plate under the provisions of this paragraph must have the
15 name of the tax-exempt or nonprofit organization prominently
16 displayed upon the outside of the vehicle, except those vehicles
17 registered pursuant to the provisions of subparagraph b of this
18 paragraph, unless such display is prohibited by federal or state law
19 or by state agency rules. No vehicle shall be licensed as a tax-
20 exempt or nonprofit vehicle unless the vehicle has affixed on each
21 side thereof, in letters not less than two (2) inches high and two
22 (2) inches wide, the name of the tax-exempt or nonprofit
23 organization or the insignia or other symbol of such organization
24 which shall be of sufficient size, shape and color as to be readily

1 legible during daylight hours from a distance of fifty (50) feet
2 while the vehicle is not in motion.

3 Except as provided in subparagraph g of this paragraph, the
4 registration fee shall be Eight Dollars (\$8.00) and shall be in
5 addition to all other registration fees provided by law, except the
6 registration fees levied by Section 1132 of this title;

7 3. Physically Disabled License Plates - such plates shall be
8 designed for persons who are eligible for a physically disabled
9 placard under the provisions of Section 15-112 of this title. It
10 shall prominently display the international accessibility symbol,
11 which is a stylized human figure in a wheelchair. The Tax
12 Commission shall also design physically disabled license plates for
13 motorcycles owned by persons who are eligible for a physically
14 disabled placard pursuant to the provisions of Section 15-112 of
15 this title. Upon the death of the physically disabled person, the
16 disabled license plate shall be returned to the Tax Commission.
17 There shall be no fee for such plate in addition to the rate
18 provided by the Oklahoma Vehicle License and Registration Act for
19 the registration of the vehicle. For an additional fee of Ten
20 Dollars (\$10.00), a person eligible for a physically disabled
21 license plate shall have the option of purchasing a duplicate
22 physically disabled special license plate which shall be securely
23 attached to the front of the vehicle. The original physically
24

1 disabled special license plate shall be securely attached to the
2 rear of the vehicle at all times.

3 Any person who is eligible for a physically disabled license
4 plate and whose vehicle has had modifications because of the
5 physical disability of the owner or of a family member within the
6 second degree of consanguinity of the owner, may register the
7 vehicle for a flat fee of Twenty-five Dollars (\$25.00). This fee
8 shall be in lieu of all other registration fees provided by the
9 Oklahoma Vehicle License and Registration Act;

10 4. Indian Tribal License Plates - such plates shall be designed
11 for any vehicle of a native American Indian Tribal Association
12 exempted in Sections 201 through 204 of Public Law 97-473 and used
13 by the tribal association exclusively for the furtherance of its
14 tribal functions.

15 The registration fee shall be Eight Dollars (\$8.00) and shall be
16 in addition to all other registration fees provided by law, except
17 the registration fees levied by Section 1132 of this title;

18 5. Hearing Impaired License Plates - such plates shall be
19 designed for persons who are hearing impaired. Such persons may
20 apply for a hearing-impaired license plate for each vehicle with a
21 rated carrying capacity of one (1) ton or less upon the presentment
22 of an application on a form furnished by the Tax Commission and
23 certified by a physician holding a valid license to practice
24 pursuant to the licensing provisions of Title 59 of the Oklahoma

1 Statutes, attesting that the person is hearing impaired. The
2 license plate shall be designed so that such persons may be readily
3 identified as being hearing impaired. There shall be no additional
4 fee for the plate, but all other registration fees provided by the
5 Oklahoma Vehicle License and Registration Act shall apply;

6 6. Antique or Classic Vehicles License Plates - such plates
7 shall be designed and issued for any vehicle twenty-five (25) years
8 of age or older, based upon the date of manufacture thereof and
9 which travels on the highways of this state primarily incidental to
10 historical or exhibition purposes only.

11 The registration fee shall be Eight Dollars (\$8.00) and shall be
12 in addition to all other registration fees provided by law, except
13 the registration fees levied by Section 1132 of this title. Any
14 person registering an antique or classic vehicle may elect to have
15 the vehicle registered for a ten-year period. The registration fee
16 for the elected ten-year registration shall be Seventy-five Dollars
17 (\$75.00). The motor license agent registering the antique or
18 classic vehicle for a ten-year period shall receive one hundred
19 percent (100%) of the fees the motor license agent would have
20 otherwise received pursuant to subsection A of Section 1141.1 of
21 this title if the antique or classic vehicle had been registered on
22 an annual basis; and

23 7. Honorary Consul License Plates - such plates shall be
24 designed to include the words "Honorary Consul" and issued to

1 persons who are honorary consuls authorized by the United States to
2 perform consular duties. Persons applying for such license plates
3 must show proof of standing as an honorary consul. The fee for such
4 plate shall be Eight Dollars (\$8.00) and shall be in addition to all
5 other registration fees required by the Oklahoma Vehicle License and
6 Registration Act. The owner of the vehicle that possesses such
7 license plates shall return the special license plates to the
8 Oklahoma Tax Commission if the owner disposes of the vehicle during
9 the registration year or ceases to be authorized to perform consular
10 duties.

11 C. Special license plates provided by this section shall be
12 designed in such a manner as to identify the use or ownership of the
13 vehicle. Use of any vehicle possessing a special license plate
14 provided by this section for any purpose not specified herein shall
15 be grounds for revocation of the special license plate and
16 registration certificate.

17 D. The fees provided by this section shall be deposited in the
18 Oklahoma Tax Commission Reimbursement Fund.

19 SECTION 17. AMENDATORY 57 O.S. 2021, Section 549.1, is
20 amended to read as follows:

21 Section 549.1 A. The Department of Corrections is authorized
22 to purchase in the manner prescribed by law, facilities, equipment,
23 raw materials and supplies, and to engage the supervisory personnel
24 necessary to establish and maintain for this state at the penal

1 institutions, now or hereafter under the control of the State Board
2 of Corrections, industries and agricultural programs for the
3 utilization of services of prisoners in the manufacture, production,
4 processing or assembly of the articles or products as may be needed
5 for the construction, operation, maintenance or use of any office,
6 department, institution or agency supported in whole or in part by
7 this state and the political subdivisions thereof. Upon the request
8 of the Oklahoma Historical Society or the Oklahoma Tourism and
9 Recreation Department, the Department of Corrections shall provide
10 labor for and shall produce or manufacture articles, products or
11 materials needed for the repair, construction and maintenance of
12 historical sites and state parks including, but not limited to, the
13 production of materials and products needed for the reconstruction
14 of historic forts in the state.

15 B. All articles and services provided by the Department of
16 Corrections in the state correctional institutions, and not required
17 for use therein, shall be purchased as required by all offices,
18 departments, institutions, agencies, counties, schools, colleges,
19 universities, or political subdivisions or any agency thereof of
20 this state which are supported in whole or in part by this state, if
21 such article or service is the lowest and best bid, and no such
22 article or product may be purchased by any such office, department,
23 institution, agency, county, school, college, university, or
24 political subdivisions or agency thereof from any other source

1 unless excepted from the provisions as hereinafter provided.

2 Purchases made by the above-described state agencies may be made by
3 submitting the proper requisition through the Office of Management
4 and Enterprise Services or by direct order to the prison industries
5 program of the Department of Corrections.

6 C. If a requisition is received by the Office of Management and
7 Enterprise Services or a direct order is received by the Prison
8 Industries Program of the Department of Corrections from a state
9 agency for any product or service provided by the Department of
10 Corrections and such product or service is also available from a
11 severely ~~handicapped~~ disabled person or a qualified nonprofit agency
12 for the severely ~~handicapped~~ disabled as provided in Section 3001 et
13 seq. of Title 74 of the Oklahoma Statutes at a comparable price,
14 then the product or service shall be purchased from such severely
15 ~~handicapped~~ disabled person or qualified nonprofit agency for the
16 severely ~~handicapped~~ disabled. If the product or service is not
17 available within the time period required by the purchasing state
18 agency, then such product or service shall be purchased from the
19 Department of Corrections under the provisions of this section.

20 D. All offices, departments, institutions, agencies, counties,
21 cities, districts or political subdivisions, schools, colleges, or
22 universities, or any agency thereof, or any agencies of the state,
23 which are supported in whole or in part by this state, may purchase
24 the goods or services manufactured, produced, processed or assembled

1 by the prison industries of the Department of Corrections through
2 their properly authorized purchasing authority, or they may place a
3 direct order without competitive bid, with the prison industries of
4 the Department of Corrections.

5 E. Not-for-profit corporations or charitable agencies chartered
6 in Oklahoma or other states may purchase such goods and services.
7 Units of the federal government and units of government in other
8 states may also purchase such goods and services. All entities
9 which contract with the state, its political units, its agencies,
10 its public institutions, not-for-profit corporations or charitable
11 agencies chartered in Oklahoma may purchase goods or services from
12 the Department of Corrections which are used in the performance of
13 such contracts. Any church located in the State of Oklahoma may
14 also purchase goods and services manufactured, produced, processed
15 or assembled by the prison industries of the Department of
16 Corrections. Any community action agency or council of governments
17 within this state may purchase housing components produced by the
18 prison industries of the Department of Corrections. Nothing shall
19 prohibit the Department from bidding on portions of a state contract
20 which are subcontracted by the primary contractor.

21 F. Others are prohibited from purchasing such goods and
22 services, with the exception that all surplus agricultural products
23 may be sold on the open market or bartered and exchanged for other
24 food, feed or seed products of comparable value. The Department of

1 Corrections shall keep complete and accurate records of any such
2 barter or exchanges in such form and manner as the Office of
3 Management and Enterprise Services may prescribe. A copy of such
4 records shall be filed with the Office of Management and Enterprise
5 Services no later than March 1 of each year for all barter or
6 exchanges occurring in the previous calendar year. When
7 practicable, the Department of Corrections may accept and process
8 agricultural products from the public and may export the resulting
9 products to foreign markets.

10 G. Products manufactured, produced, processed or assembled by
11 the Department of Corrections shall be of styles, patterns, designs
12 and quantities specified by the Department of Corrections except
13 where the same have been or may be specified by the Office of
14 Management and Enterprise Services. Products shall be provided at a
15 fair market price for comparable quality.

16 H. State agencies shall make maximum utilization of such
17 products and no similar products shall be purchased by state
18 agencies from any other source than the Department of Corrections
19 except as provided in subsection C of this section, unless the
20 Department of Corrections certifies to the State Purchasing Director
21 that it is not able to provide products, and no claim therefor shall
22 be paid without such certification.

23 I. Exceptions from the mandatory provisions hereof may be made
24 in any case where, in the opinion of the Office of Management and

1 Enterprise Services, the article or product does not meet the
2 reasonable requirements of or for such offices, departments,
3 institutions or agencies, or in any case where the requisitions made
4 cannot be reasonably complied with. No such offices, departments,
5 institutions or agencies, shall be allowed to evade the intent and
6 meaning of this section by slight variations from standards adopted
7 by the Office of Management and Enterprise Services, when the
8 articles, services or products produced, manufactured, processed or
9 assembled by the Department of Corrections, in accordance with
10 established standards, are reasonably adapted to the actual needs of
11 such offices, departments, institutions or agencies.

12 J. In the event of disagreement between the Department of
13 Corrections and the State Purchasing Director on fairness of price,
14 ability to comply to specifications, reasonableness of
15 specifications and timeliness of delivery of products the matter
16 will be resolved by the Purchasing Director of the Office of
17 Management and Enterprise Services.

18 K. The Office of Management and Enterprise Services shall
19 cooperate with the Department of Corrections in seeking to promote
20 for use in state agencies and by all other eligible customers, the
21 products manufactured and services provided by the prison
22 industries.

23 L. The Department of Corrections shall prepare catalogs
24 containing the description of all goods and services provided, with

1 the pricing of each item. Copies of such catalog shall be sent by
2 the Department of Corrections to all offices, departments,
3 institutions and agencies of this state, and shall be available for
4 distribution to all other eligible customers. In lieu of preparing
5 and distributing catalogs, the Department of Corrections may
6 maintain a website that contains a description of all goods and
7 services provided, with the pricing of each item.

8 M. The Department of Corrections may keep confidential:

9 1. Business plans, feasibility studies, financing proposals,
10 marketing plans, financial statements or trade secrets submitted by
11 a person or entity seeking a corrections industries partnership with
12 the Department of Corrections;

13 2. Proprietary information of the business submitted to the
14 Department for the purposes of a corrections industries partnership,
15 and related confidentiality agreements detailing the information or
16 records designated as confidential; and

17 3. The Department of Corrections may not keep confidential
18 information when and to the extent that the person or entity
19 submitting the information consents to disclosure.

20 SECTION 18. AMENDATORY 59 O.S. 2021, Section 328.3, is
21 amended to read as follows:

22 Section 328.3 As used in the State Dental Act, the following
23 words, phrases, or terms, unless the context otherwise indicates,
24 shall have the following meanings:

- 1 1. "Accredited dental college" means an institution whose
2 dental educational program is accredited by the Commission on Dental
3 Accreditation of the American Dental Association;
- 4 2. "Accredited dental hygiene program" means a dental hygiene
5 educational program which is accredited by the Commission on Dental
6 Accreditation of the American Dental Association;
- 7 3. "Accredited dental assisting program" means a dental
8 assisting program which is accredited by the Commission on Dental
9 Accreditation of the American Dental Association;
- 10 4. "Board" means the Board of Dentistry;
- 11 5. "Certified dental assistant" means a dental assistant who
12 has earned and maintains current certified dental assistant
13 certification from the Dental Assisting National Board (DANB);
- 14 6. "Coronal polishing" means a procedure limited to the removal
15 of plaque and stain from exposed tooth surfaces, utilizing a slow
16 speed hand piece with a prophylaxis/polishing cup or brush and polishing
17 agent and is not prophylaxis. To be considered prophylaxis,
18 examination for calculus and scaling must be done by a hygienist or
19 dentist;
- 20 7. "Deep sedation" means a drug-induced depression of
21 consciousness during which patients cannot be easily aroused but
22 respond purposefully following repeated or painful stimulation. The
23 ability to independently maintain ventilator function may be
24 impaired. Patients may require assistance in maintaining a patent

1 airway, and spontaneous ventilation may be inadequate.

2 Cardiovascular function is usually maintained;

3 8. "Dentistry" means the practice of dentistry in all of its
4 branches;

5 9. "Dentist" means a graduate of an accredited dental college
6 who has been issued a license by the Board to practice dentistry as
7 defined in Section 328.19 of this title;

8 10. "Dental ambulatory surgical center (DASC)" means a facility
9 that operates exclusively for the purpose of furnishing outpatient
10 surgical services to patients. A DASC shall have the same
11 privileges and requirements as a dental office and additionally must
12 be an accredited facility by the appropriate entity;

13 11. "Dental office" means an establishment owned and operated
14 by a dentist for the practice of dentistry, which may be composed of
15 reception rooms, business offices, private offices, laboratories,
16 and dental operating rooms where dental operations are performed;

17 12. "Dental hygienist" means an individual who has fulfilled
18 the educational requirements and is a graduate of an accredited
19 dental hygiene program and who has passed an examination and has
20 been issued a license by the Board and who is authorized to practice
21 dental hygiene as hereinafter defined;

22 13. "Dental assistant or oral maxillofacial surgery assistant"
23 means an individual working for a dentist, under the dentist's
24 direct supervision or direct visual supervision, and performing

1 duties in the dental office or a treatment facility including the
2 limited treatment of patients in accordance with the provisions of
3 the State Dental Act. A dental assistant or oral maxillofacial
4 surgery assistant may assist a dentist with the patient; provided,
5 this shall be done only under the direct supervision or direct
6 visual supervision and control of the dentist and only in accordance
7 with the educational requirements and rules promulgated by the
8 Board;

9 14. "Dental laboratory" means a location, whether in a dental
10 office or not, where a dentist or a dental laboratory technician
11 performs dental laboratory technology;

12 15. "Dental laboratory technician" means an individual whose
13 name is duly filed in the official records of the Board, which
14 authorizes the technician, upon the laboratory prescription of a
15 dentist, to perform dental laboratory technology, which services
16 must be rendered only to the prescribing dentist and not to the
17 public;

18 16. "Dental laboratory technology" means using materials and
19 mechanical devices for the construction, reproduction or repair of
20 dental restorations, appliances or other devices to be worn in a
21 human mouth;

22 17. "Dental specialty" means a specialized practice of a branch
23 of dentistry, recognized by the Board, where the dental college and
24 specialty program are accredited by the Commission on Dental

1 Accreditation (CODA), or a dental specialty recognized by the Board,
2 requiring a minimum number of hours of approved education and
3 training and/or recognition by a nationally recognized association
4 or accreditation board;

5 18. "Direct supervision" means the supervisory dentist is in
6 the dental office or treatment facility and, during the appointment,
7 personally examines the patient, diagnoses any conditions to be
8 treated, and authorizes the procedures to be performed by a dental
9 hygienist, dental assistant, or oral maxillofacial surgery
10 assistant. The supervising dentist is continuously on-site and
11 physically present in the dental office or treatment facility while
12 the procedures are being performed and, before dismissal of the
13 patient, evaluates the results of the dental treatment;

14 19. "Direct visual supervision" means the supervisory dentist
15 has direct ongoing visual oversight which shall be maintained at all
16 times during any procedure authorized to be performed by a dental
17 assistant or an oral maxillofacial surgery assistant;

18 20. "Fellowship" means a program designed for post-residency
19 graduates to gain knowledge and experience in a specialized field;

20 21. "General anesthesia" means a drug-induced loss of
21 consciousness during which patients are not arousable, even by
22 painful stimulation. The ability to independently maintain
23 ventilator function is often impaired. Patients often require
24 assistance in maintaining a patent airway, and positive pressure

1 ventilation may be required because of depressed spontaneous
2 ventilation or drug-induced depression of neuromuscular function.
3 Cardiovascular function may be impaired;

4 22. "General supervision" means the supervisory dentist has
5 diagnosed any conditions to be treated within the past thirteen (13)
6 months, has personally authorized the procedures to be performed by
7 a dental hygienist, and will evaluate the results of the dental
8 treatment within a reasonable time as determined by the nature of
9 the procedures performed, the needs of the patient, and the
10 professional judgment of the supervisory dentist. General
11 supervision may only be used to supervise a hygienist and may not be
12 used to supervise an oral maxillofacial surgery assistant or dental
13 assistant;

14 23. "Indirect supervision" means the supervisory dentist is in
15 the dental office or treatment facility and has personally diagnosed
16 any conditions to be treated, authorizes the procedures to be
17 performed by a dental hygienist, remains in the dental office or
18 treatment facility while the procedures are being performed, and
19 will evaluate the results of the dental treatment within a
20 reasonable time as determined by the nature of the procedures
21 performed, the needs of the patient, and the professional judgment
22 of the supervisory dentist. Indirect supervision may not be used
23 for an oral maxillofacial surgery assistant or a dental assistant;

24

1 24. "Investigations" means an investigation proceeding,
2 authorized under Sections 328.15A and 328.43a of this title, to
3 investigate alleged violations of the State Dental Act or the rules
4 of the Board;

5 25. "Laboratory prescription" means a written description,
6 dated and signed by a dentist, of dental laboratory technology to be
7 performed by a dental laboratory technician;

8 26. "Minimal sedation" means a minimally depressed level of
9 consciousness, produced by a pharmacological method, that retains
10 the patient's ability to independently and continuously maintain an
11 airway and respond normally to tactile stimulation and verbal
12 command. Although cognitive function and coordination may be
13 modestly impaired, ventilator and cardiovascular functions are
14 unaffected;

15 27. "Mobile dental anesthesia provider" means a licensed and
16 anesthesia-permitted dentist, physician or certified registered
17 nurse anesthetist (CRNA) that has a mobile dental unit and provides
18 anesthesia in dental offices and facilities in the state;

19 28. "Mobile dental clinic" means a permitted motor vehicle or
20 trailer utilized as a dental clinic, and/or that contains dental
21 equipment and is used to provide dental services to patients on-site
22 and shall not include a mobile dental anesthesia provider. A mobile
23 dental clinic shall also mean and include a volunteer mobile dental
24 facility that is directly affiliated with a church or religious

1 organization as defined by Section 501(c)(3) or 501(d) of the United
2 States Internal Revenue Code, the church or religious organization
3 with which it is affiliated is clearly indicated on the exterior of
4 the mobile dental facility, and such facility does not receive any
5 form of payment either directly or indirectly for work provided to
6 patients other than donations through the affiliated church or
7 religious organization; provided, that the volunteer mobile dental
8 facility shall be exempt from any registration fee required under
9 the State Dental Act;

10 29. "Moderate sedation" means a drug-induced depression of
11 consciousness during which patients respond purposefully to verbal
12 commands, either alone or accompanied by light tactile stimulation.
13 No interventions are required to maintain a patent airway, and
14 spontaneous ventilation is adequate. Cardiovascular function is
15 usually maintained;

16 30. "Prophylaxis" means the removal of any and all calcareous
17 deposits, stains, accretions or concretions from the supragingival
18 and subgingival surfaces of human teeth, utilizing instrumentation
19 by scaler or periodontal curette on the crown and root surfaces of
20 human teeth including rotary or power-driven instruments. This
21 procedure may only be performed by a dentist or dental hygienist;

22 31. "Patient" or "patient of record" means an individual who
23 has given a medical history and has been examined and accepted by a
24 dentist for dental care;

1 32. "Residencies" are programs designed for advanced clinical
2 and didactic training in general dentistry or other specialties or
3 other specialists at the post-doctoral level recognized by the
4 Commission on Dental Accreditation (CODA) or the Board;

5 33. "Supervision" means direct supervision, direct visual
6 supervision, indirect supervision or general supervision;

7 34. "Teledentistry" means the remote delivery of dental patient
8 care via telecommunications and other technology for the exchange of
9 clinical information and images for dental consultation, preliminary
10 treatment planning and patient monitoring; and

11 35. "Treatment facility" means:

12 a. a federal, tribal, state or local public health
13 facility,

14 b. a Federally Qualified Health Center (FQHC),

15 c. a private health facility,

16 d. a group home or residential care facility serving the
17 elderly, ~~handicapped~~ persons with a disability, or
18 juveniles,

19 e. a hospital or dental ambulatory surgery center (DASC),

20 f. a nursing home,

21 g. a penal institution operated by or under contract with
22 the federal or state government,

23 h. a public or private school,

24 i. a patient of record's private residence,

- 1 j. a mobile dental clinic,
2 k. a dental college, dental program, dental hygiene
3 program or dental assisting program accredited by the
4 Commission on Dental Accreditation, or
5 l. such other places as are authorized by the Board.

6 SECTION 19. AMENDATORY 59 O.S. 2021, Section 888.3, is
7 amended to read as follows:

8 Section 888.3 As used in the Occupational Therapy Practice Act:

9 1. "Occupational therapy" is a health profession for which
10 practitioners provide assessment, treatment, and consultation
11 through the use of purposeful activity with individuals who are
12 limited by or at risk of physical illness or injury, psycho-social
13 dysfunction, developmental or learning disabilities, poverty and
14 cultural differences or the aging process, in order to maximize
15 independence, prevent disability, and maintain health. Specific
16 occupational therapy services include but are not limited to the use
17 of media and methods such as instruction in daily living skills and
18 cognitive retraining, facilitating self-maintenance, work and
19 leisure skills, using standardized or adapted techniques, designing,
20 fabricating, and applying selected orthotic equipment or selective
21 adaptive equipment with instructions, using therapeutically applied
22 creative activities, exercise, and other media to enhance and
23 restore functional performance, to administer and interpret tests
24 which may include sensorimotor evaluation, psycho-social

1 assessments, standardized or nonstandardized tests, to improve
2 developmental skills, perceptual and motor skills, and sensory
3 integrative function, and to adapt the environment for ~~the~~
4 handicapped persons with a disability. These services are provided
5 individually, in groups, via telehealth or through social systems;

6 2. "Occupational therapist" means a person licensed to practice
7 occupational therapy pursuant to the provisions of the Occupational
8 Therapy Practice Act;

9 3. "Occupational therapy assistant" means a person licensed to
10 provide occupational therapy treatment under the general supervision
11 of a licensed occupational therapist;

12 4. "Occupational therapy aide" means a person who assists in
13 the practice of occupational therapy and whose activities require an
14 understanding of occupational therapy, but do not require the
15 technical or professional training of an occupational therapist or
16 occupational therapy assistant;

17 5. "Board" means the State Board of Medical Licensure and
18 Supervision;

19 6. "Person" means any individual, partnership, unincorporated
20 organization, or corporate body, except only an individual may be
21 licensed pursuant to the provisions of the Occupational Therapy
22 Practice Act;

23 7. "Committee" means the Oklahoma Occupational Therapy Advisory
24 Committee;

1 8. "Telehealth" means the use of electronic information and
2 telecommunications technologies to support and promote access to
3 clinical health care, patient and professional health-related
4 education, public health and health administration; and

5 9. "Telerehabilitation" or "teletherapy" means the delivery of
6 rehabilitation and habilitation services via information and
7 communication technologies (ICT), also commonly referred to as
8 "telehealth" technologies.

9 SECTION 20. AMENDATORY 61 O.S. 2021, Section 11, is
10 amended to read as follows:

11 Section 11. A. Unless otherwise provided for by law, all plans
12 and specifications for the erection of public buildings by this
13 state, or any agency or political subdivision thereof, or for any
14 building erected through the use of public funds shall provide
15 facilities for the ~~handicapped~~ disabled. Such facilities shall
16 conform with the codes and standards adopted by the State Fire
17 Marshal and amended by the Division's promulgated rules. Elevators
18 shall be constructed and installed in said public buildings to the
19 extent deemed feasible and financially reasonable by the contracting
20 authority of the state or such political subdivision. Said codes
21 and standards shall be on file in the Construction and Properties
22 Division of the Office of Management and Enterprise Services.

23 B. After May 24, 1973, any building or facility which would
24 have been subject to the provisions of this section but for the fact

1 that it was constructed prior to May 24, 1973, shall be subject to
2 the requirements of this section if additions are made to such
3 building or facility in any twelve-month period which increase the
4 total floor area of such building or facility by twenty-five percent
5 (25%) or more or if alterations or structural repairs are made to
6 such building or facility in any twelve-month period which affect
7 twenty-five percent (25%) or more of the total floor area of such
8 building or facility.

9 SECTION 21. AMENDATORY 62 O.S. 2021, Section 34.29, is
10 amended to read as follows:

11 Section 34.29 As used in Sections 34.28 through 34.30 of this
12 title:

13 1. "Accessibility" means compliance with nationally accepted
14 accessibility and usability standards, such as those established in
15 Section 508 of the Workforce Investment Act of 1998;

16 2. "Individual with disabilities" means any individual who is
17 considered to have a disability ~~or handicap~~ for the purposes of any
18 federal or Oklahoma law;

19 3. "Information technology" means any electronic information
20 equipment or interconnected system that is used in the acquisition,
21 storage, manipulation, management, movement, control, display,
22 switching, interchange, transmission, or reception of data or
23 information, including audio, graphic, and text;

24

1 4. "State agency" means any office, officer, bureau, board,
2 counsel, court, commission, institution, unit, division, body or
3 house of the executive or judicial branches of the state government,
4 whether elected or appointed, excluding political subdivisions of
5 the state. State agency shall include the Oklahoma State Regents
6 for Higher Education, the institutions, centers, or other
7 constituent agencies of The Oklahoma State System of Higher
8 Education, the State Board of Career and Technology Education and
9 Technology Center school districts; and

10 5. "Undue burden" means significant difficulty or expense,
11 including, but not limited to, difficulty or expense associated with
12 technical feasibility.

13 SECTION 22. AMENDATORY 63 O.S. 2021, Section 1-741.12,
14 is amended to read as follows:

15 Section 1-741.12 A. It is the intent of the Legislature that
16 the birth of a child does not constitute a legally recognizable
17 injury and that it is contrary to public policy to award damages
18 because of the birth of a child or for the rearing of that child.

19 B. For the purposes of this section:

20 1. "Abortion" means the term as is defined in Section 1-730 of
21 ~~Title 63 of the Oklahoma Statutes~~ this title;

22 2. "Wrongful life action" means a cause of action that is
23 brought by or on behalf of a child, which seeks economic or
24 noneconomic damages for the child because of a condition of the

1 child that existed at the time of the child's birth, and which is
2 based on a claim that a person's act or omission contributed to the
3 mother's not having obtained an abortion; and

4 3. "Wrongful birth action" means a cause of action that is
5 brought by a parent or other person who is legally required to
6 provide for the support of a child, which seeks economic or
7 noneconomic damages because of a condition of the child that existed
8 at the time of the child's birth, and which is based on a claim that
9 a person's act or omission contributed to the mother's not having
10 obtained an abortion.

11 C. In a wrongful life action or a wrongful birth action, no
12 damages may be recovered for any condition that existed at the time
13 of a child's birth if the claim is that the defendant's act or
14 omission contributed to the mother's not having obtained an
15 abortion.

16 D. This section shall not preclude causes of action based on
17 claims that, but for a wrongful act or omission, maternal death or
18 injury would not have occurred, or ~~handicap~~ disease, or disability
19 of an individual prior to birth would have been prevented, cured, or
20 ameliorated in a manner that preserved the health and life of the
21 affected individual.

22 SECTION 23. AMENDATORY 68 O.S. 2021, Section 2358, is
23 amended to read as follows:

1 Section 2358. For all tax years beginning after December 31,
2 1981, taxable income and adjusted gross income shall be adjusted to
3 arrive at Oklahoma taxable income and Oklahoma adjusted gross income
4 as required by this section.

5 A. The taxable income of any taxpayer shall be adjusted to
6 arrive at Oklahoma taxable income for corporations and Oklahoma
7 adjusted gross income for individuals, as follows:

8 1. There shall be added interest income on obligations of any
9 state or political subdivision thereto which is not otherwise
10 exempted pursuant to other laws of this state, to the extent that
11 such interest is not included in taxable income and adjusted gross
12 income.

13 2. There shall be deducted amounts included in such income that
14 the state is prohibited from taxing because of the provisions of the
15 Federal Constitution, the State Constitution, federal laws or laws
16 of Oklahoma.

17 3. The amount of any federal net operating loss deduction shall
18 be adjusted as follows:

19 a. For carryovers and carrybacks to taxable years
20 beginning before January 1, 1981, the amount of any
21 net operating loss deduction allowed to a taxpayer for
22 federal income tax purposes shall be reduced to an
23 amount which is the same portion thereof as the loss
24 from sources within this state, as determined pursuant

1 to this section and Section 2362 of this title, for
2 the taxable year in which such loss is sustained is of
3 the total loss for such year;

4 b. For carryovers and carrybacks to taxable years

5 beginning after December 31, 1980, the amount of any
6 net operating loss deduction allowed for the taxable
7 year shall be an amount equal to the aggregate of the
8 Oklahoma net operating loss carryovers and carrybacks
9 to such year. Oklahoma net operating losses shall be
10 separately determined by reference to Section 172 of
11 the Internal Revenue Code, 26 U.S.C., Section 172, as
12 modified by the Oklahoma Income Tax Act, Section 2351
13 et seq. of this title, and shall be allowed without
14 regard to the existence of a federal net operating
15 loss. For tax years beginning after December 31,
16 2000, and ending before January 1, 2008, the years to
17 which such losses may be carried shall be determined
18 solely by reference to Section 172 of the Internal
19 Revenue Code, 26 U.S.C., Section 172, with the
20 exception that the terms "net operating loss" and
21 "taxable income" shall be replaced with "Oklahoma net
22 operating loss" and "Oklahoma taxable income". For
23 tax years beginning after December 31, 2007, and
24 ending before January 1, 2009, years to which such

1 losses may be carried back shall be limited to two (2)
2 years. For tax years beginning after December 31,
3 2008, the years to which such losses may be carried
4 back shall be determined solely by reference to
5 Section 172 of the Internal Revenue Code, 26 U.S.C.,
6 Section 172, with the exception that the terms "net
7 operating loss" and "taxable income" shall be replaced
8 with "Oklahoma net operating loss" and "Oklahoma
9 taxable income".

10 4. Items of the following nature shall be allocated as
11 indicated. Allowable deductions attributable to items separately
12 allocable in subparagraphs a, b and c of this paragraph, whether or
13 not such items of income were actually received, shall be allocated
14 on the same basis as those items:

15 a. Income from real and tangible personal property, such
16 as rents, oil and mining production or royalties, and
17 gains or losses from sales of such property, shall be
18 allocated in accordance with the situs of such
19 property;

20 b. Income from intangible personal property, such as
21 interest, dividends, patent or copyright royalties,
22 and gains or losses from sales of such property, shall
23 be allocated in accordance with the domiciliary situs
24 of the taxpayer, except that:

1 (1) where such property has acquired a nonunitary
2 business or commercial situs apart from the
3 domicile of the taxpayer such income shall be
4 allocated in accordance with such business or
5 commercial situs; interest income from
6 investments held to generate working capital for
7 a unitary business enterprise shall be included
8 in apportionable income; a resident trust or
9 resident estate shall be treated as having a
10 separate commercial or business situs insofar as
11 undistributed income is concerned, but shall not
12 be treated as having a separate commercial or
13 business situs insofar as distributed income is
14 concerned,

15 (2) for taxable years beginning after December 31,
16 2003, capital or ordinary gains or losses from
17 the sale of an ownership interest in a publicly
18 traded partnership, as defined by Section 7704(b)
19 of the Internal Revenue Code, shall be allocated
20 to this state in the ratio of the original cost
21 of such partnership's tangible property in this
22 state to the original cost of such partnership's
23 tangible property everywhere, as determined at
24 the time of the sale; if more than fifty percent

1 (50%) of the value of the partnership's assets
2 consists of intangible assets, capital or
3 ordinary gains or losses from the sale of an
4 ownership interest in the partnership shall be
5 allocated to this state in accordance with the
6 sales factor of the partnership for its first
7 full tax period immediately preceding its tax
8 period during which the ownership interest in the
9 partnership was sold; the provisions of this
10 division shall only apply if the capital or
11 ordinary gains or losses from the sale of an
12 ownership interest in a partnership do not
13 constitute qualifying gain receiving capital
14 treatment as defined in subparagraph a of
15 paragraph 2 of subsection F of this section,

16 (3) income from such property which is required to be
17 allocated pursuant to the provisions of paragraph
18 5 of this subsection shall be allocated as herein
19 provided;

20 c. Net income or loss from a business activity which is
21 not a part of business carried on within or without
22 the state of a unitary character shall be separately
23 allocated to the state in which such activity is
24 conducted;

1 d. In the case of a manufacturing or processing
2 enterprise the business of which in Oklahoma consists
3 solely of marketing its products by:

4 (1) sales having a situs without this state, shipped
5 directly to a point from without the state to a
6 purchaser within the state, commonly known as
7 interstate sales,

8 (2) sales of the product stored in public warehouses
9 within the state pursuant to "in transit"
10 tariffs, as prescribed and allowed by the
11 Interstate Commerce Commission, to a purchaser
12 within the state,

13 (3) sales of the product stored in public warehouses
14 within the state where the shipment to such
15 warehouses is not covered by "in transit"
16 tariffs, as prescribed and allowed by the
17 Interstate Commerce Commission, to a purchaser
18 within or without the state,

19 the Oklahoma net income shall, at the option of the
20 taxpayer, be that portion of the total net income of
21 the taxpayer for federal income tax purposes derived
22 from the manufacture and/or processing and sales
23 everywhere as determined by the ratio of the sales
24 defined in this section made to the purchaser within

1 the state to the total sales everywhere. The term
2 "public warehouse" as used in this subparagraph means
3 a licensed public warehouse, the principal business of
4 which is warehousing merchandise for the public;

5 e. In the case of insurance companies, Oklahoma taxable
6 income shall be taxable income of the taxpayer for
7 federal tax purposes, as adjusted for the adjustments
8 provided pursuant to the provisions of paragraphs 1
9 and 2 of this subsection, apportioned as follows:

10 (1) except as otherwise provided by division (2) of
11 this subparagraph, taxable income of an insurance
12 company for a taxable year shall be apportioned
13 to this state by multiplying such income by a
14 fraction, the numerator of which is the direct
15 premiums written for insurance on property or
16 risks in this state, and the denominator of which
17 is the direct premiums written for insurance on
18 property or risks everywhere. For purposes of
19 this subsection, the term "direct premiums
20 written" means the total amount of direct
21 premiums written, assessments and annuity
22 considerations as reported for the taxable year
23 on the annual statement filed by the company with
24 the Insurance Commissioner in the form approved

1 by the National Association of Insurance
2 Commissioners, or such other form as may be
3 prescribed in lieu thereof,

4 (2) if the principal source of premiums written by an
5 insurance company consists of premiums for
6 reinsurance accepted by it, the taxable income of
7 such company shall be apportioned to this state
8 by multiplying such income by a fraction, the
9 numerator of which is the sum of (a) direct
10 premiums written for insurance on property or
11 risks in this state, plus (b) premiums written
12 for reinsurance accepted in respect of property
13 or risks in this state, and the denominator of
14 which is the sum of (c) direct premiums written
15 for insurance on property or risks everywhere,
16 plus (d) premiums written for reinsurance
17 accepted in respect of property or risks
18 everywhere. For purposes of this paragraph,
19 premiums written for reinsurance accepted in
20 respect of property or risks in this state,
21 whether or not otherwise determinable, may at the
22 election of the company be determined on the
23 basis of the proportion which premiums written
24 for insurance accepted from companies

1 commercially domiciled in Oklahoma bears to
2 premiums written for reinsurance accepted from
3 all sources, or alternatively in the proportion
4 which the sum of the direct premiums written for
5 insurance on property or risks in this state by
6 each ceding company from which reinsurance is
7 accepted bears to the sum of the total direct
8 premiums written by each such ceding company for
9 the taxable year.

10 5. The net income or loss remaining after the separate
11 allocation in paragraph 4 of this subsection, being that which is
12 derived from a unitary business enterprise, shall be apportioned to
13 this state on the basis of the arithmetical average of three factors
14 consisting of property, payroll and sales or gross revenue
15 enumerated as subparagraphs a, b and c of this paragraph. Net
16 income or loss as used in this paragraph includes that derived from
17 patent or copyright royalties, purchase discounts, and interest on
18 accounts receivable relating to or arising from a business activity,
19 the income from which is apportioned pursuant to this subsection,
20 including the sale or other disposition of such property and any
21 other property used in the unitary enterprise. Deductions used in
22 computing such net income or loss shall not include taxes based on
23 or measured by income. Provided, for corporations whose property
24 for purposes of the tax imposed by Section 2355 of this title has an

1 initial investment cost equaling or exceeding Two Hundred Million
2 Dollars (\$200,000,000.00) and such investment is made on or after
3 July 1, 1997, or for corporations which expand their property or
4 facilities in this state and such expansion has an investment cost
5 equaling or exceeding Two Hundred Million Dollars (\$200,000,000.00)
6 over a period not to exceed three (3) years, and such expansion is
7 commenced on or after January 1, 2000, the three factors shall be
8 apportioned with property and payroll, each comprising twenty-five
9 percent (25%) of the apportionment factor and sales comprising fifty
10 percent (50%) of the apportionment factor. The apportionment
11 factors shall be computed as follows:

12 a. The property factor is a fraction, the numerator of
13 which is the average value of the taxpayer's real and
14 tangible personal property owned or rented and used in
15 this state during the tax period and the denominator
16 of which is the average value of all the taxpayer's
17 real and tangible personal property everywhere owned
18 or rented and used during the tax period.

19 (1) Property, the income from which is separately
20 allocated in paragraph 4 of this subsection,
21 shall not be included in determining this
22 fraction. The numerator of the fraction shall
23 include a portion of the investment in
24 transportation and other equipment having no

1 fixed situs, such as rolling stock, buses, trucks
2 and trailers, including machinery and equipment
3 carried thereon, airplanes, salespersons'
4 automobiles and other similar equipment, in the
5 proportion that miles traveled in Oklahoma by
6 such equipment bears to total miles traveled,

7 (2) Property owned by the taxpayer is valued at its
8 original cost. Property rented by the taxpayer
9 is valued at eight times the net annual rental
10 rate. Net annual rental rate is the annual
11 rental rate paid by the taxpayer, less any annual
12 rental rate received by the taxpayer from
13 subrentals,

14 (3) The average value of property shall be determined
15 by averaging the values at the beginning and
16 ending of the tax period but the Oklahoma Tax
17 Commission may require the averaging of monthly
18 values during the tax period if reasonably
19 required to reflect properly the average value of
20 the taxpayer's property;

21 b. The payroll factor is a fraction, the numerator of
22 which is the total compensation for services rendered
23 in the state during the tax period, and the
24 denominator of which is the total compensation for

1 services rendered everywhere during the tax period.

2 "Compensation", as used in this subsection means those
3 paid-for services to the extent related to the unitary
4 business but does not include officers' salaries,
5 wages and other compensation.

6 (1) In the case of a transportation enterprise, the
7 numerator of the fraction shall include a portion
8 of such expenditure in connection with employees
9 operating equipment over a fixed route, such as
10 railroad employees, airline pilots, or bus
11 drivers, in this state only a part of the time,
12 in the proportion that mileage traveled in
13 Oklahoma bears to total mileage traveled by such
14 employees,

15 (2) In any case the numerator of the fraction shall
16 include a portion of such expenditures in
17 connection with itinerant employees, such as
18 traveling salespersons, in this state only a part
19 of the time, in the proportion that time spent in
20 Oklahoma bears to total time spent in furtherance
21 of the enterprise by such employees;

22 c. The sales factor is a fraction, the numerator of which
23 is the total sales or gross revenue of the taxpayer in
24 this state during the tax period, and the denominator

1 of which is the total sales or gross revenue of the
2 taxpayer everywhere during the tax period. "Sales",
3 as used in this subsection does not include sales or
4 gross revenue which are separately allocated in
5 paragraph 4 of this subsection.

6 (1) Sales of tangible personal property have a situs
7 in this state if the property is delivered or
8 shipped to a purchaser other than the United
9 States government, within this state regardless
10 of the FOB point or other conditions of the sale;
11 or the property is shipped from an office, store,
12 warehouse, factory or other place of storage in
13 this state and (a) the purchaser is the United
14 States government or (b) the taxpayer is not
15 doing business in the state of the destination of
16 the shipment.

17 (2) In the case of a railroad or interurban railway
18 enterprise, the numerator of the fraction shall
19 not be less than the allocation of revenues to
20 this state as shown in its annual report to the
21 Corporation Commission.

22 (3) In the case of an airline, truck or bus
23 enterprise or freight car, tank car, refrigerator
24 car or other railroad equipment enterprise, the

1 numerator of the fraction shall include a portion
2 of revenue from interstate transportation in the
3 proportion that interstate mileage traveled in
4 Oklahoma bears to total interstate mileage
5 traveled.

6 (4) In the case of an oil, gasoline or gas pipeline
7 enterprise, the numerator of the fraction shall
8 be either the total of traffic units of the
9 enterprise within Oklahoma or the revenue
10 allocated to Oklahoma based upon miles moved, at
11 the option of the taxpayer, and the denominator
12 of which shall be the total of traffic units of
13 the enterprise or the revenue of the enterprise
14 everywhere as appropriate to the numerator. A
15 "traffic unit" is hereby defined as the
16 transportation for a distance of one (1) mile of
17 one (1) barrel of oil, one (1) gallon of gasoline
18 or one thousand (1,000) cubic feet of natural or
19 casinghead gas, as the case may be.

20 (5) In the case of a telephone or telegraph or other
21 communication enterprise, the numerator of the
22 fraction shall include that portion of the
23 interstate revenue as is allocated pursuant to
24 the accounting procedures prescribed by the

1 Federal Communications Commission; provided that
2 in respect to each corporation or business entity
3 required by the Federal Communications Commission
4 to keep its books and records in accordance with
5 a uniform system of accounts prescribed by such
6 Commission, the intrastate net income shall be
7 determined separately in the manner provided by
8 such uniform system of accounts and only the
9 interstate income shall be subject to allocation
10 pursuant to the provisions of this subsection.
11 Provided further, that the gross revenue factors
12 shall be those as are determined pursuant to the
13 accounting procedures prescribed by the Federal
14 Communications Commission.

15 In any case where the apportionment of the three factors
16 prescribed in this paragraph attributes to Oklahoma a portion of net
17 income of the enterprise out of all appropriate proportion to the
18 property owned and/or business transacted within this state, because
19 of the fact that one or more of the factors so prescribed are not
20 employed to any appreciable extent in furtherance of the enterprise;
21 or because one or more factors not so prescribed are employed to a
22 considerable extent in furtherance of the enterprise; or because of
23 other reasons, the Tax Commission is empowered to permit, after a
24 showing by taxpayer that an excessive portion of net income has been

1 attributed to Oklahoma, or require, when in its judgment an
2 insufficient portion of net income has been attributed to Oklahoma,
3 the elimination, substitution, or use of additional factors, or
4 reduction or increase in the weight of such prescribed factors.
5 Provided, however, that any such variance from such prescribed
6 factors which has the effect of increasing the portion of net income
7 attributable to Oklahoma must not be inherently arbitrary, and
8 application of the recomputed final apportionment to the net income
9 of the enterprise must attribute to Oklahoma only a reasonable
10 portion thereof.

11 6. For calendar years 1997 and 1998, the owner of a new or
12 expanded agricultural commodity processing facility in this state
13 may exclude from Oklahoma taxable income, or in the case of an
14 individual, the Oklahoma adjusted gross income, fifteen percent
15 (15%) of the investment by the owner in the new or expanded
16 agricultural commodity processing facility. For calendar year 1999,
17 and all subsequent years, the percentage, not to exceed fifteen
18 percent (15%), available to the owner of a new or expanded
19 agricultural commodity processing facility in this state claiming
20 the exemption shall be adjusted annually so that the total estimated
21 reduction in tax liability does not exceed One Million Dollars
22 (\$1,000,000.00) annually. The Tax Commission shall promulgate rules
23 for determining the percentage of the investment which each eligible
24 taxpayer may exclude. The exclusion provided by this paragraph

1 shall be taken in the taxable year when the investment is made. In
2 the event the total reduction in tax liability authorized by this
3 paragraph exceeds One Million Dollars (\$1,000,000.00) in any
4 calendar year, the Tax Commission shall permit any excess over One
5 Million Dollars (\$1,000,000.00) and shall factor such excess into
6 the percentage for subsequent years. Any amount of the exemption
7 permitted to be excluded pursuant to the provisions of this
8 paragraph but not used in any year may be carried forward as an
9 exemption from income pursuant to the provisions of this paragraph
10 for a period not exceeding six (6) years following the year in which
11 the investment was originally made.

12 For purposes of this paragraph:

- 13 a. "Agricultural commodity processing facility" means
14 building, structures, fixtures and improvements used
15 or operated primarily for the processing or production
16 of marketable products from agricultural commodities.
17 The term shall also mean a dairy operation that
18 requires a depreciable investment of at least Two
19 Hundred Fifty Thousand Dollars (\$250,000.00) and which
20 produces milk from dairy cows. The term does not
21 include a facility that provides only, and nothing
22 more than, storage, cleaning, drying or transportation
23 of agricultural commodities, and
24

1 b. "Facility" means each part of the facility which is
2 used in a process primarily for:

3 (1) the processing of agricultural commodities,
4 including receiving or storing agricultural
5 commodities, or the production of milk at a dairy
6 operation,

7 (2) transporting the agricultural commodities or
8 product before, during or after the processing,
9 or

10 (3) packaging or otherwise preparing the product for
11 sale or shipment.

12 7. Despite any provision to the contrary in paragraph 3 of this
13 subsection, for taxable years beginning after December 31, 1999, in
14 the case of a taxpayer which has a farming loss, such farming loss
15 shall be considered a net operating loss carryback in accordance
16 with and to the extent of the Internal Revenue Code, 26 U.S.C.,
17 Section 172(b)(G). However, the amount of the net operating loss
18 carryback shall not exceed the lesser of:

19 a. Sixty Thousand Dollars (\$60,000.00), or

20 b. the loss properly shown on Schedule F of the Internal
21 Revenue Service Form 1040 reduced by one-half (1/2) of
22 the income from all other sources other than reflected
23 on Schedule F.

1 8. In taxable years beginning after December 31, 1995, all
2 qualified wages equal to the federal income tax credit set forth in
3 26 U.S.C.A., Section 45A, shall be deducted from taxable income.
4 The deduction allowed pursuant to this paragraph shall only be
5 permitted for the tax years in which the federal tax credit pursuant
6 to 26 U.S.C.A., Section 45A, is allowed. For purposes of this
7 paragraph, "qualified wages" means those wages used to calculate the
8 federal credit pursuant to 26 U.S.C.A., Section 45A.

9 9. In taxable years beginning after December 31, 2005, an
10 employer that is eligible for and utilizes the Safety Pays OSHA
11 Consultation Service provided by the Oklahoma Department of Labor
12 shall receive an exemption from taxable income in the amount of One
13 Thousand Dollars (\$1,000.00) for the tax year that the service is
14 utilized.

15 10. For taxable years beginning on or after January 1, 2010,
16 there shall be added to Oklahoma taxable income an amount equal to
17 the amount of deferred income not included in such taxable income
18 pursuant to Section 108(i)(1) of the Internal Revenue Code of 1986
19 as amended by Section 1231 of the American Recovery and Reinvestment
20 Act of 2009 (P.L. No. 111-5). There shall be subtracted from
21 Oklahoma taxable income an amount equal to the amount of deferred
22 income included in such taxable income pursuant to Section 108(i)(1)
23 of the Internal Revenue Code by Section 1231 of the American
24 Recovery and Reinvestment Act of 2009 (P.L. No. 111-5).

1 11. For taxable years beginning on or after January 1, 2019,
2 there shall be subtracted from Oklahoma taxable income or adjusted
3 gross income any item of income or gain, and there shall be added to
4 Oklahoma taxable income or adjusted gross income any item of loss or
5 deduction that in the absence of an election pursuant to the
6 provisions of the Pass-Through Entity Tax Equity Act of 2019 would
7 be allocated to a member or to an indirect member of an electing
8 pass-through entity pursuant to Section 2351 et seq. of this title,
9 if (i) the electing pass-through entity has accounted for such item
10 in computing its Oklahoma net entity income or loss pursuant to the
11 provisions of the Pass-Through Entity Tax Equity Act of 2019, and
12 (ii) the total amount of tax attributable to any resulting Oklahoma
13 net entity income has been paid. The Oklahoma Tax Commission shall
14 promulgate rules for the reporting of such exclusion to direct and
15 indirect members of the electing pass-through entity. As used in
16 this paragraph, "electing pass-through entity", "indirect member",
17 and "member" shall be defined in the same manner as prescribed by
18 Section 2355.1P-2 of this title. Notwithstanding the application of
19 this paragraph, the adjusted tax basis of any ownership interest in
20 a pass-through entity for purposes of Section 2351 et seq. of this
21 title shall be equal to its adjusted tax basis for federal income
22 tax purposes.

23 B. 1. The taxable income of any corporation shall be further
24 adjusted to arrive at Oklahoma taxable income, except those

1 corporations electing treatment as provided in subchapter S of the
2 Internal Revenue Code, 26 U.S.C., Section 1361 et seq., and Section
3 2365 of this title, deductions pursuant to the provisions of the
4 Accelerated Cost Recovery System as defined and allowed in the
5 Economic Recovery Tax Act of 1981, Public Law 97-34, 26 U.S.C.,
6 Section 168, for depreciation of assets placed into service after
7 December 31, 1981, shall not be allowed in calculating Oklahoma
8 taxable income. Such corporations shall be allowed a deduction for
9 depreciation of assets placed into service after December 31, 1981,
10 in accordance with provisions of the Internal Revenue Code, 26
11 U.S.C., Section 1 et seq., in effect immediately prior to the
12 enactment of the Accelerated Cost Recovery System. The Oklahoma tax
13 basis for all such assets placed into service after December 31,
14 1981, calculated in this section shall be retained and utilized for
15 all Oklahoma income tax purposes through the final disposition of
16 such assets.

17 Notwithstanding any other provisions of the Oklahoma Income Tax
18 Act, Section 2351 et seq. of this title, or of the Internal Revenue
19 Code to the contrary, this subsection shall control calculation of
20 depreciation of assets placed into service after December 31, 1981,
21 and before January 1, 1983.

22 For assets placed in service and held by a corporation in which
23 accelerated cost recovery system was previously disallowed, an
24 adjustment to taxable income is required in the first taxable year

1 beginning after December 31, 1982, to reconcile the basis of such
2 assets to the basis allowed in the Internal Revenue Code. The
3 purpose of this adjustment is to equalize the basis and allowance
4 for depreciation accounts between that reported to the Internal
5 Revenue Service and that reported to Oklahoma.

6 2. For tax years beginning on or after January 1, 2009, and
7 ending on or before December 31, 2009, there shall be added to
8 Oklahoma taxable income any amount in excess of One Hundred Seventy-
9 five Thousand Dollars (\$175,000.00) which has been deducted as a
10 small business expense under Internal Revenue Code, Section 179 as
11 provided in the American Recovery and Reinvestment Act of 2009.

12 C. 1. For taxable years beginning after December 31, 1987, the
13 taxable income of any corporation shall be further adjusted to
14 arrive at Oklahoma taxable income for transfers of technology to
15 qualified small businesses located in Oklahoma. Such transferor
16 corporation shall be allowed an exemption from taxable income of an
17 amount equal to the amount of royalty payment received as a result
18 of such transfer; provided, however, such amount shall not exceed
19 ten percent (10%) of the amount of gross proceeds received by such
20 transferor corporation as a result of the technology transfer. Such
21 exemption shall be allowed for a period not to exceed ten (10) years
22 from the date of receipt of the first royalty payment accruing from
23 such transfer. No exemption may be claimed for transfers of

24

1 technology to qualified small businesses made prior to January 1,
2 1988.

3 2. For purposes of this subsection:

4 a. "Qualified small business" means an entity, whether
5 organized as a corporation, partnership, or
6 proprietorship, organized for profit with its
7 principal place of business located within this state
8 and which meets the following criteria:

9 (1) Capitalization of not more than Two Hundred Fifty
10 Thousand Dollars (\$250,000.00),

11 (2) Having at least fifty percent (50%) of its
12 employees and assets located in Oklahoma at the
13 time of the transfer, and

14 (3) Not a subsidiary or affiliate of the transferor
15 corporation;

16 b. "Technology" means a proprietary process, formula,
17 pattern, device or compilation of scientific or
18 technical information which is not in the public
19 domain;

20 c. "Transferor corporation" means a corporation which is
21 the exclusive and undisputed owner of the technology
22 at the time the transfer is made; and

23

24

1 d. "Gross proceeds" means the total amount of
2 consideration for the transfer of technology, whether
3 the consideration is in money or otherwise.

4 D. 1. For taxable years beginning after December 31, 2005, the
5 taxable income of any corporation, estate or trust, shall be further
6 adjusted for qualifying gains receiving capital treatment. Such
7 corporations, estates or trusts shall be allowed a deduction from
8 Oklahoma taxable income for the amount of qualifying gains receiving
9 capital treatment earned by the corporation, estate or trust during
10 the taxable year and included in the federal taxable income of such
11 corporation, estate or trust.

12 2. As used in this subsection:

13 a. "qualifying gains receiving capital treatment" means
14 the amount of net capital gains, as defined in Section
15 1222(11) of the Internal Revenue Code, included in the
16 federal income tax return of the corporation, estate
17 or trust that result from:

18 (1) the sale of real property or tangible personal
19 property located within Oklahoma that has been
20 directly or indirectly owned by the corporation,
21 estate or trust for a holding period of at least
22 five (5) years prior to the date of the
23 transaction from which such net capital gains
24 arise,

1 (2) the sale of stock or on the sale of an ownership
2 interest in an Oklahoma company, limited
3 liability company, or partnership where such
4 stock or ownership interest has been directly or
5 indirectly owned by the corporation, estate or
6 trust for a holding period of at least three (3)
7 years prior to the date of the transaction from
8 which the net capital gains arise, or

9 (3) the sale of real property, tangible personal
10 property or intangible personal property located
11 within Oklahoma as part of the sale of all or
12 substantially all of the assets of an Oklahoma
13 company, limited liability company, or
14 partnership where such property has been directly
15 or indirectly owned by such entity owned by the
16 owners of such entity, and used in or derived
17 from such entity for a period of at least three
18 (3) years prior to the date of the transaction
19 from which the net capital gains arise,

20 b. "holding period" means an uninterrupted period of
21 time. The holding period shall include any additional
22 period when the property was held by another
23 individual or entity, if such additional period is
24

1 included in the taxpayer's holding period for the
2 asset pursuant to the Internal Revenue Code,

3 c. "Oklahoma company", "limited liability company", or
4 "partnership" means an entity whose primary
5 headquarters have been located in Oklahoma for at
6 least three (3) uninterrupted years prior to the date
7 of the transaction from which the net capital gains
8 arise,

9 d. "direct" means the taxpayer directly owns the asset,
10 and

11 e. "indirect" means the taxpayer owns an interest in a
12 pass-through entity (or chain of pass-through
13 entities) that sells the asset that gives rise to the
14 qualifying gains receiving capital treatment.

15 (1) With respect to sales of real property or
16 tangible personal property located within
17 Oklahoma, the deduction described in this
18 subsection shall not apply unless the pass-
19 through entity that makes the sale has held the
20 property for not less than five (5) uninterrupted
21 years prior to the date of the transaction that
22 created the capital gain, and each pass-through
23 entity included in the chain of ownership has
24 been a member, partner, or shareholder of the

1 pass-through entity in the tier immediately below
2 it for an uninterrupted period of not less than
3 five (5) years.

4 (2) With respect to sales of stock or ownership
5 interest in or sales of all or substantially all
6 of the assets of an Oklahoma company, limited
7 liability company, or partnership, the deduction
8 described in this subsection shall not apply
9 unless the pass-through entity that makes the
10 sale has held the stock or ownership interest or
11 the assets for not less than three (3)
12 uninterrupted years prior to the date of the
13 transaction that created the capital gain, and
14 each pass-through entity included in the chain of
15 ownership has been a member, partner or
16 shareholder of the pass-through entity in the
17 tier immediately below it for an uninterrupted
18 period of not less than three (3) years.

19 E. The Oklahoma adjusted gross income of any individual
20 taxpayer shall be further adjusted as follows to arrive at Oklahoma
21 taxable income:

22 1. a. In the case of individuals, there shall be added or
23 deducted, as the case may be, the difference necessary
24 to allow personal exemptions of One Thousand Dollars

1 (\$1,000.00) in lieu of the personal exemptions allowed
2 by the Internal Revenue Code.

3 b. There shall be allowed an additional exemption of One
4 Thousand Dollars (\$1,000.00) for each taxpayer or
5 spouse who is blind at the close of the tax year. For
6 purposes of this subparagraph, an individual is blind
7 only if the central visual acuity of the individual
8 does not exceed 20/200 in the better eye with
9 correcting lenses, or if the visual acuity of the
10 individual is greater than 20/200, but is accompanied
11 by a limitation in the fields of vision such that the
12 widest diameter of the visual field subtends an angle
13 no greater than twenty (20) degrees.

14 c. There shall be allowed an additional exemption of One
15 Thousand Dollars (\$1,000.00) for each taxpayer or
16 spouse who is sixty-five (65) years of age or older at
17 the close of the tax year based upon the filing status
18 and federal adjusted gross income of the taxpayer.
19 Taxpayers with the following filing status may claim
20 this exemption if the federal adjusted gross income
21 does not exceed:

22 (1) Twenty-five Thousand Dollars (\$25,000.00) if
23 married and filing jointly;
24

- 1 (2) Twelve Thousand Five Hundred Dollars (\$12,500.00)
2 if married and filing separately;
3 (3) Fifteen Thousand Dollars (\$15,000.00) if single;
4 and
5 (4) Nineteen Thousand Dollars (\$19,000.00) if a
6 qualifying head of household.

7 Provided, for taxable years beginning after December
8 31, 1999, amounts included in the calculation of
9 federal adjusted gross income pursuant to the
10 conversion of a traditional individual retirement
11 account to a Roth individual retirement account shall
12 be excluded from federal adjusted gross income for
13 purposes of the income thresholds provided in this
14 subparagraph.

- 15 2. a. For taxable years beginning on or before December 31,
16 2005, in the case of individuals who use the standard
17 deduction in determining taxable income, there shall
18 be added or deducted, as the case may be, the
19 difference necessary to allow a standard deduction in
20 lieu of the standard deduction allowed by the Internal
21 Revenue Code, in an amount equal to the larger of
22 fifteen percent (15%) of the Oklahoma adjusted gross
23 income or One Thousand Dollars (\$1,000.00), but not to
24 exceed Two Thousand Dollars (\$2,000.00), except that

1 in the case of a married individual filing a separate
2 return such deduction shall be the larger of fifteen
3 percent (15%) of such Oklahoma adjusted gross income
4 or Five Hundred Dollars (\$500.00), but not to exceed
5 the maximum amount of One Thousand Dollars
6 (\$1,000.00).

7 b. For taxable years beginning on or after January 1,
8 2006, and before January 1, 2007, in the case of
9 individuals who use the standard deduction in
10 determining taxable income, there shall be added or
11 deducted, as the case may be, the difference necessary
12 to allow a standard deduction in lieu of the standard
13 deduction allowed by the Internal Revenue Code, in an
14 amount equal to:

15 (1) Three Thousand Dollars (\$3,000.00), if the filing
16 status is married filing joint, head of household
17 or qualifying widow; or

18 (2) Two Thousand Dollars (\$2,000.00), if the filing
19 status is single or married filing separate.

20 c. For the taxable year beginning on January 1, 2007, and
21 ending December 31, 2007, in the case of individuals
22 who use the standard deduction in determining taxable
23 income, there shall be added or deducted, as the case
24 may be, the difference necessary to allow a standard

1 deduction in lieu of the standard deduction allowed by
2 the Internal Revenue Code, in an amount equal to:

3 (1) Five Thousand Five Hundred Dollars (\$5,500.00),
4 if the filing status is married filing joint or
5 qualifying widow; or

6 (2) Four Thousand One Hundred Twenty-five Dollars
7 (\$4,125.00) for a head of household; or

8 (3) Two Thousand Seven Hundred Fifty Dollars
9 (\$2,750.00), if the filing status is single or
10 married filing separate.

11 d. For the taxable year beginning on January 1, 2008, and
12 ending December 31, 2008, in the case of individuals
13 who use the standard deduction in determining taxable
14 income, there shall be added or deducted, as the case
15 may be, the difference necessary to allow a standard
16 deduction in lieu of the standard deduction allowed by
17 the Internal Revenue Code, in an amount equal to:

18 (1) Six Thousand Five Hundred Dollars (\$6,500.00), if
19 the filing status is married filing joint or
20 qualifying widow, or

21 (2) Four Thousand Eight Hundred Seventy-five Dollars
22 (\$4,875.00) for a head of household, or
23
24

1 (3) Three Thousand Two Hundred Fifty Dollars
2 (\$3,250.00), if the filing status is single or
3 married filing separate.

4 e. For the taxable year beginning on January 1, 2009, and
5 ending December 31, 2009, in the case of individuals
6 who use the standard deduction in determining taxable
7 income, there shall be added or deducted, as the case
8 may be, the difference necessary to allow a standard
9 deduction in lieu of the standard deduction allowed by
10 the Internal Revenue Code, in an amount equal to:

11 (1) Eight Thousand Five Hundred Dollars (\$8,500.00),
12 if the filing status is married filing joint or
13 qualifying widow, or

14 (2) Six Thousand Three Hundred Seventy-five Dollars
15 (\$6,375.00) for a head of household, or

16 (3) Four Thousand Two Hundred Fifty Dollars
17 (\$4,250.00), if the filing status is single or
18 married filing separate.

19 Oklahoma adjusted gross income shall be increased by
20 any amounts paid for motor vehicle excise taxes which
21 were deducted as allowed by the Internal Revenue Code.

22 f. For taxable years beginning on or after January 1,
23 2010, and ending on December 31, 2016, in the case of
24 individuals who use the standard deduction in

1 determining taxable income, there shall be added or
2 deducted, as the case may be, the difference necessary
3 to allow a standard deduction equal to the standard
4 deduction allowed by the Internal Revenue Code, based
5 upon the amount and filing status prescribed by such
6 Code for purposes of filing federal individual income
7 tax returns.

8 g. For taxable years beginning on or after January 1,
9 2017, in the case of individuals who use the standard
10 deduction in determining taxable income, there shall
11 be added or deducted, as the case may be, the
12 difference necessary to allow a standard deduction in
13 lieu of the standard deduction allowed by the Internal
14 Revenue Code, as follows:

15 (1) Six Thousand Three Hundred Fifty Dollars
16 (\$6,350.00) for single or married filing
17 separately,

18 (2) Twelve Thousand Seven Hundred Dollars
19 (\$12,700.00) for married filing jointly or
20 qualifying widower with dependent child, and

21 (3) Nine Thousand Three Hundred Fifty Dollars
22 (\$9,350.00) for head of household.

23 3. a. In the case of resident and part-year resident
24 individuals having adjusted gross income from sources

1 both within and without the state, the itemized or
2 standard deductions and personal exemptions shall be
3 reduced to an amount which is the same portion of the
4 total thereof as Oklahoma adjusted gross income is of
5 adjusted gross income. To the extent itemized
6 deductions include allowable moving expense, proration
7 of moving expense shall not be required or permitted
8 but allowable moving expense shall be fully deductible
9 for those taxpayers moving within or into Oklahoma and
10 no part of moving expense shall be deductible for
11 those taxpayers moving without or out of Oklahoma.
12 All other itemized or standard deductions and personal
13 exemptions shall be subject to proration as provided
14 by law.

15 b. For taxable years beginning on or after January 1,
16 2018, the net amount of itemized deductions allowable
17 on an Oklahoma income tax return, subject to the
18 provisions of paragraph 24 of this subsection, shall
19 not exceed Seventeen Thousand Dollars (\$17,000.00).
20 For purposes of this subparagraph, charitable
21 contributions and medical expenses deductible for
22 federal income tax purposes shall be excluded from the
23 amount of Seventeen Thousand Dollars (\$17,000.00) as
24 specified by this subparagraph.

1 4. A resident individual with a physical disability
2 constituting a substantial ~~handicap~~ impediment to employment may
3 deduct from Oklahoma adjusted gross income such expenditures to
4 modify a motor vehicle, home or workplace as are necessary to
5 compensate for his or her ~~handicap~~ disability. A veteran certified
6 by the Department of Veterans Affairs of the federal government as
7 having a service-connected disability shall be conclusively presumed
8 to be an individual with a physical disability constituting a
9 substantial ~~handicap~~ impediment to employment. The Tax Commission
10 shall promulgate rules containing a list of combinations of common
11 disabilities and modifications which may be presumed to qualify for
12 this deduction. The Tax Commission shall prescribe necessary
13 requirements for verification.

14 5. a. Before July 1, 2010, the first One Thousand Five
15 Hundred Dollars (\$1,500.00) received by any person
16 from the United States as salary or compensation in
17 any form, other than retirement benefits, as a member
18 of any component of the Armed Forces of the United
19 States shall be deducted from taxable income.

20 b. On or after July 1, 2010, one hundred percent (100%)
21 of the income received by any person from the United
22 States as salary or compensation in any form, other
23 than retirement benefits, as a member of any component
24

1 of the Armed Forces of the United States shall be
2 deducted from taxable income.

3 c. Whenever the filing of a timely income tax return by a
4 member of the Armed Forces of the United States is
5 made impracticable or impossible of accomplishment by
6 reason of:

7 (1) absence from the United States, which term
8 includes only the states and the District of
9 Columbia;

10 (2) absence from the State of Oklahoma while on
11 active duty; or

12 (3) confinement in a hospital within the United
13 States for treatment of wounds, injuries or
14 disease,

15 the time for filing a return and paying an income tax
16 shall be and is hereby extended without incurring
17 liability for interest or penalties, to the fifteenth
18 day of the third month following the month in which:

19 (a) Such individual shall return to the United
20 States if the extension is granted pursuant
21 to subparagraph a of this paragraph, return
22 to the State of Oklahoma if the extension is
23 granted pursuant to subparagraph b of this
24 paragraph or be discharged from such

1 hospital if the extension is granted
2 pursuant to subparagraph c of this
3 paragraph; or

4 (b) An executor, administrator, or conservator
5 of the estate of the taxpayer is appointed,
6 whichever event occurs the earliest.

7 Provided, that the Tax Commission may, in its discretion, grant
8 any member of the Armed Forces of the United States an extension of
9 time for filing of income tax returns and payment of income tax
10 without incurring liabilities for interest or penalties. Such
11 extension may be granted only when in the judgment of the Tax
12 Commission a good cause exists therefor and may be for a period in
13 excess of six (6) months. A record of every such extension granted,
14 and the reason therefor, shall be kept.

15 6. Before July 1, 2010, the salary or any other form of
16 compensation, received from the United States by a member of any
17 component of the Armed Forces of the United States, shall be
18 deducted from taxable income during the time in which the person is
19 detained by the enemy in a conflict, is a prisoner of war or is
20 missing in action and not deceased; provided, after July 1, 2010,
21 all such salary or compensation shall be subject to the deduction as
22 provided pursuant to paragraph 5 of this subsection.

23 7. a. An individual taxpayer, whether resident or
24 nonresident, may deduct an amount equal to the federal

1 income taxes paid by the taxpayer during the taxable
2 year.

3 b. Federal taxes as described in subparagraph a of this
4 paragraph shall be deductible by any individual
5 taxpayer, whether resident or nonresident, only to the
6 extent they relate to income subject to taxation
7 pursuant to the provisions of the Oklahoma Income Tax
8 Act. The maximum amount allowable in the preceding
9 paragraph shall be prorated on the ratio of the
10 Oklahoma adjusted gross income to federal adjusted
11 gross income.

12 c. For the purpose of this paragraph, "federal income
13 taxes paid" shall mean federal income taxes, surtaxes
14 imposed on incomes or excess profits taxes, as though
15 the taxpayer was on the accrual basis. In determining
16 the amount of deduction for federal income taxes for
17 tax year 2001, the amount of the deduction shall not
18 be adjusted by the amount of any accelerated ten
19 percent (10%) tax rate bracket credit or advanced
20 refund of the credit received during the tax year
21 provided pursuant to the federal Economic Growth and
22 Tax Relief Reconciliation Act of 2001, P.L. No. 107-
23 16, and the advanced refund of such credit shall not
24 be subject to taxation.

1 d. The provisions of this paragraph shall apply to all
2 taxable years ending after December 31, 1978, and
3 beginning before January 1, 2006.

4 8. Retirement benefits not to exceed Five Thousand Five Hundred
5 Dollars (\$5,500.00) for the 2004 tax year, Seven Thousand Five
6 Hundred Dollars (\$7,500.00) for the 2005 tax year and Ten Thousand
7 Dollars (\$10,000.00) for the 2006 tax year and all subsequent tax
8 years, which are received by an individual from the civil service of
9 the United States, the Oklahoma Public Employees Retirement System,
10 the Teachers' Retirement System of Oklahoma, the Oklahoma Law
11 Enforcement Retirement System, the Oklahoma Firefighters Pension and
12 Retirement System, the Oklahoma Police Pension and Retirement
13 System, the employee retirement systems created by counties pursuant
14 to Section 951 et seq. of Title 19 of the Oklahoma Statutes, the
15 Uniform Retirement System for Justices and Judges, the Oklahoma
16 Wildlife Conservation Department Retirement Fund, the Oklahoma
17 Employment Security Commission Retirement Plan, or the employee
18 retirement systems created by municipalities pursuant to Section 48-
19 101 et seq. of Title 11 of the Oklahoma Statutes shall be exempt
20 from taxable income.

21 9. In taxable years beginning after December 31, 1984, Social
22 Security benefits received by an individual shall be exempt from
23 taxable income, to the extent such benefits are included in the
24

1 federal adjusted gross income pursuant to the provisions of Section
2 86 of the Internal Revenue Code, 26 U.S.C., Section 86.

3 10. For taxable years beginning after December 31, 1994, lump-
4 sum distributions from employer plans of deferred compensation,
5 which are not qualified plans within the meaning of Section 401(a)
6 of the Internal Revenue Code, 26 U.S.C., Section 401(a), and which
7 are deposited in and accounted for within a separate bank account or
8 brokerage account in a financial institution within this state,
9 shall be excluded from taxable income in the same manner as a
10 qualifying rollover contribution to an individual retirement account
11 within the meaning of Section 408 of the Internal Revenue Code, 26
12 U.S.C., Section 408. Amounts withdrawn from such bank or brokerage
13 account, including any earnings thereon, shall be included in
14 taxable income when withdrawn in the same manner as withdrawals from
15 individual retirement accounts within the meaning of Section 408 of
16 the Internal Revenue Code.

17 11. In taxable years beginning after December 31, 1995,
18 contributions made to and interest received from a medical savings
19 account established pursuant to Sections 2621 through 2623 of Title
20 63 of the Oklahoma Statutes shall be exempt from taxable income.

21 12. For taxable years beginning after December 31, 1996, the
22 Oklahoma adjusted gross income of any individual taxpayer who is a
23 swine or poultry producer may be further adjusted for the deduction
24 for depreciation allowed for new construction or expansion costs

1 which may be computed using the same depreciation method elected for
2 federal income tax purposes except that the useful life shall be
3 seven (7) years for purposes of this paragraph. If depreciation is
4 allowed as a deduction in determining the adjusted gross income of
5 an individual, any depreciation calculated and claimed pursuant to
6 this section shall in no event be a duplication of any depreciation
7 allowed or permitted on the federal income tax return of the
8 individual.

9 13. a. In taxable years beginning after December 31, 2002,
10 nonrecurring adoption expenses paid by a resident
11 individual taxpayer in connection with:

- 12 (1) the adoption of a minor, or
13 (2) a proposed adoption of a minor which did not
14 result in a decreed adoption,
15 may be deducted from the Oklahoma adjusted gross
16 income.

17 b. The deductions for adoptions and proposed adoptions
18 authorized by this paragraph shall not exceed Twenty
19 Thousand Dollars (\$20,000.00) per calendar year.

20 c. The Tax Commission shall promulgate rules to implement
21 the provisions of this paragraph which shall contain a
22 specific list of nonrecurring adoption expenses which
23 may be presumed to qualify for the deduction. The Tax
24

1 Commission shall prescribe necessary requirements for
2 verification.

3 d. "Nonrecurring adoption expenses" means adoption fees,
4 court costs, medical expenses, attorney fees and
5 expenses which are directly related to the legal
6 process of adoption of a child including, but not
7 limited to, costs relating to the adoption study,
8 health and psychological examinations, transportation
9 and reasonable costs of lodging and food for the child
10 or adoptive parents which are incurred to complete the
11 adoption process and are not reimbursed by other
12 sources. The term "nonrecurring adoption expenses"
13 shall not include attorney fees incurred for the
14 purpose of litigating a contested adoption, from and
15 after the point of the initiation of the contest,
16 costs associated with physical remodeling, renovation
17 and alteration of the adoptive parents' home or
18 property, except for a special needs child as
19 authorized by the court.

20 14. a. In taxable years beginning before January 1, 2005,
21 retirement benefits not to exceed the amounts
22 specified in this paragraph, which are received by an
23 individual sixty-five (65) years of age or older and
24 whose Oklahoma adjusted gross income is Twenty-five

1 Thousand Dollars (\$25,000.00) or less if the filing
2 status is single, head of household, or married filing
3 separate, or Fifty Thousand Dollars (\$50,000.00) or
4 less if the filing status is married filing joint or
5 qualifying widow, shall be exempt from taxable income.
6 In taxable years beginning after December 31, 2004,
7 retirement benefits not to exceed the amounts
8 specified in this paragraph, which are received by an
9 individual whose Oklahoma adjusted gross income is
10 less than the qualifying amount specified in this
11 paragraph, shall be exempt from taxable income.

12 b. For purposes of this paragraph, the qualifying amount
13 shall be as follows:

- 14 (1) in taxable years beginning after December 31,
15 2004, and prior to January 1, 2007, the
16 qualifying amount shall be Thirty-seven Thousand
17 Five Hundred Dollars (\$37,500.00) or less if the
18 filing status is single, head of household, or
19 married filing separate, or Seventy-five Thousand
20 Dollars (\$75,000.00) or less if the filing status
21 is married filing jointly or qualifying widow,
22 (2) in the taxable year beginning January 1, 2007,
23 the qualifying amount shall be Fifty Thousand
24 Dollars (\$50,000.00) or less if the filing status

1 is single, head of household, or married filing
2 separate, or One Hundred Thousand Dollars
3 (\$100,000.00) or less if the filing status is
4 married filing jointly or qualifying widow,

5 (3) in the taxable year beginning January 1, 2008,
6 the qualifying amount shall be Sixty-two Thousand
7 Five Hundred Dollars (\$62,500.00) or less if the
8 filing status is single, head of household, or
9 married filing separate, or One Hundred Twenty-
10 five Thousand Dollars (\$125,000.00) or less if
11 the filing status is married filing jointly or
12 qualifying widow,

13 (4) in the taxable year beginning January 1, 2009,
14 the qualifying amount shall be One Hundred
15 Thousand Dollars (\$100,000.00) or less if the
16 filing status is single, head of household, or
17 married filing separate, or Two Hundred Thousand
18 Dollars (\$200,000.00) or less if the filing
19 status is married filing jointly or qualifying
20 widow, and

21 (5) in the taxable year beginning January 1, 2010,
22 and subsequent taxable years, there shall be no
23 limitation upon the qualifying amount.
24

1 c. For purposes of this paragraph, "retirement benefits"
2 means the total distributions or withdrawals from the
3 following:

4 (1) an employee pension benefit plan which satisfies
5 the requirements of Section 401 of the Internal
6 Revenue Code, 26 U.S.C., Section 401,

7 (2) an eligible deferred compensation plan that
8 satisfies the requirements of Section 457 of the
9 Internal Revenue Code, 26 U.S.C., Section 457,

10 (3) an individual retirement account, annuity or
11 trust or simplified employee pension that
12 satisfies the requirements of Section 408 of the
13 Internal Revenue Code, 26 U.S.C., Section 408,

14 (4) an employee annuity subject to the provisions of
15 Section 403(a) or (b) of the Internal Revenue
16 Code, 26 U.S.C., Section 403(a) or (b),

17 (5) United States Retirement Bonds which satisfy the
18 requirements of Section 86 of the Internal
19 Revenue Code, 26 U.S.C., Section 86, or

20 (6) lump-sum distributions from a retirement plan
21 which satisfies the requirements of Section
22 402(e) of the Internal Revenue Code, 26 U.S.C.,
23 Section 402(e).
24

1 d. The amount of the exemption provided by this paragraph
2 shall be limited to Five Thousand Five Hundred Dollars
3 (\$5,500.00) for the 2004 tax year, Seven Thousand Five
4 Hundred Dollars (\$7,500.00) for the 2005 tax year and
5 Ten Thousand Dollars (\$10,000.00) for the tax year
6 2006 and for all subsequent tax years. Any individual
7 who claims the exemption provided for in paragraph 8
8 of this subsection shall not be permitted to claim a
9 combined total exemption pursuant to this paragraph
10 and paragraph 8 of this subsection in an amount
11 exceeding Five Thousand Five Hundred Dollars
12 (\$5,500.00) for the 2004 tax year, Seven Thousand Five
13 Hundred Dollars (\$7,500.00) for the 2005 tax year and
14 Ten Thousand Dollars (\$10,000.00) for the 2006 tax
15 year and all subsequent tax years.

16 15. In taxable years beginning after December 31, 1999, for an
17 individual engaged in production agriculture who has filed a
18 Schedule F form with the taxpayer's federal income tax return for
19 such taxable year, there shall be excluded from taxable income any
20 amount which was included as federal taxable income or federal
21 adjusted gross income and which consists of the discharge of an
22 obligation by a creditor of the taxpayer incurred to finance the
23 production of agricultural products.

1 16. In taxable years beginning December 31, 2000, an amount
2 equal to one hundred percent (100%) of the amount of any scholarship
3 or stipend received from participation in the Oklahoma Police Corps
4 Program, as established in Section 2-140.3 of Title 47 of the
5 Oklahoma Statutes shall be exempt from taxable income.

6 17. a. In taxable years beginning after December 31, 2001,
7 and before January 1, 2005, there shall be allowed a
8 deduction in the amount of contributions to accounts
9 established pursuant to the Oklahoma College Savings
10 Plan Act. The deduction shall equal the amount of
11 contributions to accounts, but in no event shall the
12 deduction for each contributor exceed Two Thousand
13 Five Hundred Dollars (\$2,500.00) each taxable year for
14 each account.

15 b. In taxable years beginning after December 31, 2004,
16 each taxpayer shall be allowed a deduction for
17 contributions to accounts established pursuant to the
18 Oklahoma College Savings Plan Act. The maximum annual
19 deduction shall equal the amount of contributions to
20 all such accounts plus any contributions to such
21 accounts by the taxpayer for prior taxable years after
22 December 31, 2004, which were not deducted, but in no
23 event shall the deduction for each tax year exceed Ten
24 Thousand Dollars (\$10,000.00) for each individual

1 taxpayer or Twenty Thousand Dollars (\$20,000.00) for
2 taxpayers filing a joint return. Any amount of a
3 contribution that is not deducted by the taxpayer in
4 the year for which the contribution is made may be
5 carried forward as a deduction from income for the
6 succeeding five (5) years. For taxable years
7 beginning after December 31, 2005, deductions may be
8 taken for contributions and rollovers made during a
9 taxable year and up to April 15 of the succeeding
10 year, or the due date of a taxpayer's state income tax
11 return, excluding extensions, whichever is later.
12 Provided, a deduction for the same contribution may
13 not be taken for two (2) different taxable years.

14 c. In taxable years beginning after December 31, 2006,
15 deductions for contributions made pursuant to
16 subparagraph b of this paragraph shall be limited as
17 follows:

18 (1) for a taxpayer who qualified for the five-year
19 carryforward election and who takes a rollover or
20 nonqualified withdrawal during that period, the
21 tax deduction otherwise available pursuant to
22 subparagraph b of this paragraph shall be reduced
23 by the amount which is equal to the rollover or
24 nonqualified withdrawal, and

1 (2) for a taxpayer who elects to take a rollover or
2 nonqualified withdrawal within the same tax year
3 in which a contribution was made to the
4 taxpayer's account, the tax deduction otherwise
5 available pursuant to subparagraph b of this
6 paragraph shall be reduced by the amount of the
7 contribution which is equal to the rollover or
8 nonqualified withdrawal.

9 d. If a taxpayer elects to take a rollover on a
10 contribution for which a deduction has been taken
11 pursuant to subparagraph b of this paragraph within
12 one (1) year of the date of contribution, the amount
13 of such rollover shall be included in the adjusted
14 gross income of the taxpayer in the taxable year of
15 the rollover.

16 e. If a taxpayer makes a nonqualified withdrawal of
17 contributions for which a deduction was taken pursuant
18 to subparagraph b of this paragraph, such nonqualified
19 withdrawal and any earnings thereon shall be included
20 in the adjusted gross income of the taxpayer in the
21 taxable year of the nonqualified withdrawal.

22 f. As used in this paragraph:
23
24

1 (1) "non-qualified withdrawal" means a withdrawal
2 from an Oklahoma College Savings Plan account
3 other than one of the following:

4 (a) a qualified withdrawal,

5 (b) a withdrawal made as a result of the death
6 or disability of the designated beneficiary
7 of an account,

8 (c) a withdrawal that is made on the account of
9 a scholarship or the allowance or payment
10 described in Section 135(d)(1)(B) or (C) or
11 by the Internal Revenue Code, received by
12 the designated beneficiary to the extent the
13 amount of the refund does not exceed the
14 amount of the scholarship, allowance, or
15 payment, or

16 (d) a rollover or change of designated
17 beneficiary as permitted by subsection F of
18 Section 3970.7 of Title 70 of Oklahoma
19 Statutes, and

20 (2) "rollover" means the transfer of funds from the
21 Oklahoma College Savings Plan to any other plan
22 under Section 529 of the Internal Revenue Code.

23 18. For taxable years beginning after December 31, 2005,
24 retirement benefits received by an individual from any component of

1 the Armed Forces of the United States in an amount not to exceed the
2 greater of seventy-five percent (75%) of such benefits or Ten
3 Thousand Dollars (\$10,000.00) shall be exempt from taxable income
4 but in no case less than the amount of the exemption provided by
5 paragraph 14 of this subsection.

6 19. For taxable years beginning after December 31, 2006,
7 retirement benefits received by federal civil service retirees,
8 including survivor annuities, paid in lieu of Social Security
9 benefits shall be exempt from taxable income to the extent such
10 benefits are included in the federal adjusted gross income pursuant
11 to the provisions of Section 86 of the Internal Revenue Code, 26
12 U.S.C., Section 86, according to the following schedule:

- 13 a. in the taxable year beginning January 1, 2007, twenty
14 percent (20%) of such benefits shall be exempt,
- 15 b. in the taxable year beginning January 1, 2008, forty
16 percent (40%) of such benefits shall be exempt,
- 17 c. in the taxable year beginning January 1, 2009, sixty
18 percent (60%) of such benefits shall be exempt,
- 19 d. in the taxable year beginning January 1, 2010, eighty
20 percent (80%) of such benefits shall be exempt, and
- 21 e. in the taxable year beginning January 1, 2011, and
22 subsequent taxable years, one hundred percent (100%)
23 of such benefits shall be exempt.

24

1 20. a. For taxable years beginning after December 31, 2007, a
2 resident individual may deduct up to Ten Thousand
3 Dollars (\$10,000.00) from Oklahoma adjusted gross
4 income if the individual, or the dependent of the
5 individual, while living, donates one or more human
6 organs of the individual to another human being for
7 human organ transplantation. As used in this
8 paragraph, "human organ" means all or part of a liver,
9 pancreas, kidney, intestine, lung, or bone marrow. A
10 deduction that is claimed under this paragraph may be
11 claimed in the taxable year in which the human organ
12 transplantation occurs.

13 b. An individual may claim this deduction only once, and
14 the deduction may be claimed only for unreimbursed
15 expenses that are incurred by the individual and
16 related to the organ donation of the individual.

17 c. The Oklahoma Tax Commission shall promulgate rules to
18 implement the provisions of this paragraph which shall
19 contain a specific list of expenses which may be
20 presumed to qualify for the deduction. The Tax
21 Commission shall prescribe necessary requirements for
22 verification.

23 21. For taxable years beginning after December 31, 2009, there
24 shall be exempt from taxable income any amount received by the

1 beneficiary of the death benefit for an emergency medical technician
2 or a registered emergency medical responder provided by Section 1-
3 2505.1 of Title 63 of the Oklahoma Statutes.

4 22. For taxable years beginning after December 31, 2008,
5 taxable income shall be increased by any unemployment compensation
6 exempted under Section 85(c) of the Internal Revenue Code, 26
7 U.S.C., Section 85(c) (2009).

8 23. For taxable years beginning after December 31, 2008, there
9 shall be exempt from taxable income any payment in an amount less
10 than Six Hundred Dollars (\$600.00) received by a person as an award
11 for participation in a competitive livestock show event. For
12 purposes of this paragraph, the payment shall be treated as a
13 scholarship amount paid by the entity sponsoring the event and the
14 sponsoring entity shall cause the payment to be categorized as a
15 scholarship in its books and records.

16 24. For taxable years beginning on or after January 1, 2016,
17 taxable income shall be increased by any amount of state and local
18 sales or income taxes deducted under 26 U.S.C., Section 164 of the
19 Internal Revenue Code. If the amount of state and local taxes
20 deducted on the federal return is limited, taxable income on the
21 state return shall be increased only by the amount actually deducted
22 after any such limitations are applied.

23 25. For taxable years beginning after December 31, 2020, each
24 taxpayer shall be allowed a deduction for contributions to accounts

1 established pursuant to the Achieving a Better Life Experience
2 (ABLE) Program as established in Section 4001.1 et seq. of Title 56
3 of the Oklahoma Statutes. For any tax year, the deduction provided
4 for in this paragraph shall not exceed Ten Thousand Dollars
5 (\$10,000.00) for an individual taxpayer or Twenty Thousand Dollars
6 (\$20,000.00) for taxpayers filing a joint return. Any amount of
7 contribution not deducted by the taxpayer in the tax year for which
8 the contribution is made may be carried forward as a deduction from
9 income for up to five (5) tax years. Deductions may be taken for
10 contributions made during the tax year and through April 15 of the
11 succeeding tax year, or through the due date of a taxpayer's state
12 income tax return excluding extensions, whichever is later.
13 Provided, a deduction for the same contribution may not be taken in
14 more than one (1) tax year.

15 F. 1. For taxable years beginning after December 31, 2004, a
16 deduction from the Oklahoma adjusted gross income of any individual
17 taxpayer shall be allowed for qualifying gains receiving capital
18 treatment that are included in the federal adjusted gross income of
19 such individual taxpayer during the taxable year.

20 2. As used in this subsection:

21 a. "qualifying gains receiving capital treatment" means
22 the amount of net capital gains, as defined in Section
23 1222(11) of the Internal Revenue Code, included in an
24

1 individual taxpayer's federal income tax return that
2 result from:

3 (1) the sale of real property or tangible personal
4 property located within Oklahoma that has been
5 directly or indirectly owned by the individual
6 taxpayer for a holding period of at least five
7 (5) years prior to the date of the transaction
8 from which such net capital gains arise,

9 (2) the sale of stock or the sale of a direct or
10 indirect ownership interest in an Oklahoma
11 company, limited liability company, or
12 partnership where such stock or ownership
13 interest has been directly or indirectly owned by
14 the individual taxpayer for a holding period of
15 at least two (2) years prior to the date of the
16 transaction from which the net capital gains
17 arise, or

18 (3) the sale of real property, tangible personal
19 property or intangible personal property located
20 within Oklahoma as part of the sale of all or
21 substantially all of the assets of an Oklahoma
22 company, limited liability company, or
23 partnership or an Oklahoma proprietorship
24 business enterprise where such property has been

1 directly or indirectly owned by such entity or
2 business enterprise or owned by the owners of
3 such entity or business enterprise for a period
4 of at least two (2) years prior to the date of
5 the transaction from which the net capital gains
6 arise,

7 b. "holding period" means an uninterrupted period of
8 time. The holding period shall include any additional
9 period when the property was held by another
10 individual or entity, if such additional period is
11 included in the taxpayer's holding period for the
12 asset pursuant to the Internal Revenue Code,

13 c. "Oklahoma company," "limited liability company," or
14 "partnership" means an entity whose primary
15 headquarters have been located in Oklahoma for at
16 least three (3) uninterrupted years prior to the date
17 of the transaction from which the net capital gains
18 arise,

19 d. "direct" means the individual taxpayer directly owns
20 the asset,

21 e. "indirect" means the individual taxpayer owns an
22 interest in a pass-through entity (or chain of pass-
23 through entities) that sells the asset that gives rise
24 to the qualifying gains receiving capital treatment.

1 (1) With respect to sales of real property or
2 tangible personal property located within
3 Oklahoma, the deduction described in this
4 subsection shall not apply unless the pass-
5 through entity that makes the sale has held the
6 property for not less than five (5) uninterrupted
7 years prior to the date of the transaction that
8 created the capital gain, and each pass-through
9 entity included in the chain of ownership has
10 been a member, partner, or shareholder of the
11 pass-through entity in the tier immediately below
12 it for an uninterrupted period of not less than
13 five (5) years.

14 (2) With respect to sales of stock or ownership
15 interest in or sales of all or substantially all
16 of the assets of an Oklahoma company, limited
17 liability company, partnership or Oklahoma
18 proprietorship business enterprise, the deduction
19 described in this subsection shall not apply
20 unless the pass-through entity that makes the
21 sale has held the stock or ownership interest for
22 not less than two (2) uninterrupted years prior
23 to the date of the transaction that created the
24 capital gain, and each pass-through entity

1 included in the chain of ownership has been a
2 member, partner or shareholder of the pass-
3 through entity in the tier immediately below it
4 for an uninterrupted period of not less than two
5 (2) years. For purposes of this division,
6 uninterrupted ownership prior to July 1, 2007,
7 shall be included in the determination of the
8 required holding period prescribed by this
9 division, and

10 f. "Oklahoma proprietorship business enterprise" means a
11 business enterprise whose income and expenses have
12 been reported on Schedule C or F of an individual
13 taxpayer's federal income tax return, or any similar
14 successor schedule published by the Internal Revenue
15 Service and whose primary headquarters have been
16 located in Oklahoma for at least three (3)
17 uninterrupted years prior to the date of the
18 transaction from which the net capital gains arise.

19 G. 1. For purposes of computing its Oklahoma taxable income
20 under this section, the dividends-paid deduction otherwise allowed
21 by federal law in computing net income of a real estate investment
22 trust that is subject to federal income tax shall be added back in
23 computing the tax imposed by this state under this title if the real
24 estate investment trust is a captive real estate investment trust.

1 2. For purposes of computing its Oklahoma taxable income under
2 this section, a taxpayer shall add back otherwise deductible rents
3 and interest expenses paid to a captive real estate investment trust
4 that is not subject to the provisions of paragraph 1 of this
5 subsection. As used in this subsection:

6 a. the term "real estate investment trust" or "REIT"
7 means the meaning ascribed to such term in Section 856
8 of the Internal Revenue Code,

9 b. the term "captive real estate investment trust" means
10 a real estate investment trust, the shares or
11 beneficial interests of which are not regularly traded
12 on an established securities market and more than
13 fifty percent (50%) of the voting power or value of
14 the beneficial interests or shares of which are owned
15 or controlled, directly or indirectly, or
16 constructively, by a single entity that is:

- 17 (1) treated as an association taxable as a
18 corporation under the Internal Revenue Code, and
19 (2) not exempt from federal income tax pursuant to
20 the provisions of Section 501(a) of the Internal
21 Revenue Code.

22 The term shall not include a real estate investment
23 trust that is intended to be regularly traded on an
24 established securities market, and that satisfies the

1 requirements of Section 856(a) (5) and (6) of the U.S.
2 Internal Revenue Code by reason of Section 856(h) (2)
3 of the Internal Revenue Code,

4 c. the term "association taxable as a corporation" shall
5 not include the following entities:

6 (1) any real estate investment trust as defined in
7 paragraph a of this subsection other than a
8 "captive real estate investment trust", or

9 (2) any qualified real estate investment trust
10 subsidiary under Section 856(i) of the Internal
11 Revenue Code, other than a qualified REIT
12 subsidiary of a "captive real estate investment
13 trust", or

14 (3) any Listed Australian Property Trust (meaning an
15 Australian unit trust registered as a "Managed
16 Investment Scheme" under the Australian
17 Corporations Act in which the principal class of
18 units is listed on a recognized stock exchange in
19 Australia and is regularly traded on an
20 established securities market), or an entity
21 organized as a trust, provided that a Listed
22 Australian Property Trust owns or controls,
23 directly or indirectly, seventy-five percent
24

1 (75%) or more of the voting power or value of the
2 beneficial interests or shares of such trust, or
3 (4) any Qualified Foreign Entity, meaning a
4 corporation, trust, association or partnership
5 organized outside the laws of the United States
6 and which satisfies the following criteria:
7 (a) at least seventy-five percent (75%) of the
8 entity's total asset value at the close of
9 its taxable year is represented by real
10 estate assets, as defined in Section
11 856(c) (5) (B) of the Internal Revenue Code,
12 thereby including shares or certificates of
13 beneficial interest in any real estate
14 investment trust, cash and cash equivalents,
15 and U.S. Government securities,
16 (b) the entity receives a dividend-paid
17 deduction comparable to Section 561 of the
18 Internal Revenue Code, or is exempt from
19 entity level tax,
20 (c) the entity is required to distribute at
21 least eighty-five percent (85%) of its
22 taxable income, as computed in the
23 jurisdiction in which it is organized, to
24

1 the holders of its shares or certificates of
2 beneficial interest on an annual basis,

3 (d) not more than ten percent (10%) of the
4 voting power or value in such entity is held
5 directly or indirectly or constructively by
6 a single entity or individual, or the shares
7 or beneficial interests of such entity are
8 regularly traded on an established
9 securities market, and

10 (e) the entity is organized in a country which
11 has a tax treaty with the United States.

12 3. For purposes of this subsection, the constructive ownership
13 rules of Section 318(a) of the Internal Revenue Code, as modified by
14 Section 856(d) (5) of the Internal Revenue Code, shall apply in
15 determining the ownership of stock, assets, or net profits of any
16 person.

17 4. A real estate investment trust that does not become
18 regularly traded on an established securities market within one (1)
19 year of the date on which it first becomes a real estate investment
20 trust shall be deemed not to have been regularly traded on an
21 established securities market, retroactive to the date it first
22 became a real estate investment trust, and shall file an amended
23 return reflecting such retroactive designation for any tax year or
24 part year occurring during its initial year of status as a real

1 estate investment trust. For purposes of this subsection, a real
2 estate investment trust becomes a real estate investment trust on
3 the first day it has both met the requirements of Section 856 of the
4 Internal Revenue Code and has elected to be treated as a real estate
5 investment trust pursuant to Section 856(c)(1) of the Internal
6 Revenue Code.

7 SECTION 24. AMENDATORY 69 O.S. 2021, Section 4002, is
8 amended to read as follows:

9 Section 4002. There is hereby created in the Executive Branch
10 of Government the Department of Transportation and the
11 Transportation Commission. The Department shall function under the
12 direct control and supervision of the Commission as a part of the
13 executive branch of state government in carrying out the
14 transportation policies, plans and programs of this state. In
15 accord with appropriations made by the Legislature and grants of
16 funds from federal, state, regional, local or private agencies, the
17 Department shall, acting by or through the Director or his duly
18 authorized officer or employee, have the power and it shall be its
19 duty:

20 1. To coordinate and develop for the State of Oklahoma a
21 comprehensive transportation plan to meet present and future needs
22 for adequate, safe and efficient transportation facilities at
23 reasonable cost to the people.

24

1 2. To coordinate the development and operation of such
2 transportation facilities in the state including, but not limited
3 to, highways, public transportation, railroad, marine and waterways
4 and aeronautics.

5 3. To develop, periodically revise and maintain a comprehensive
6 state master plan for transportation facilities.

7 4. To develop measurable objectives and goals designed to carry
8 out the master plan for transportation and report progress in
9 achievement of objectives and goals to the Governor and Legislature
10 as part of the annual budget submission.

11 5. To make such studies and analyses of transportation problems
12 as may be requested by the Governor or Legislature relative to any
13 aspect of transportation in the state.

14 6. To exercise and perform such functions, powers and duties as
15 may be from time to time conferred or imposed by law, including all
16 the functions, powers and duties assigned and transferred to the
17 Department of Transportation by this act.

18 7. To apply for, accept and receive and be the administrator
19 for and in behalf of the state agencies, boards and commissions of
20 all federal or other monies now or hereafter available for purposes
21 of transportation or which would further the intent and specific
22 purposes of this act. This paragraph shall not apply to the
23 Oklahoma Corporation Commission insofar as federal funds for
24 transportation regulatory purposes are concerned. Provided further,

1 nothing in this act shall be construed to limit the authority of any
2 town, city, county, regional authority, port authority or airport
3 authority to apply for, accept, receive and be the administrator of
4 all federal funds or other monies now or hereafter available to such
5 subdivisions of government for the purpose of transportation or any
6 other local matter. The provisions of this act shall not apply to
7 funds available for projects for providing transportation services
8 to meet special needs of the elderly and ~~handicapped~~ persons with
9 disabilities under Section 16(b), (2) of the Urban Mass
10 Transportation Act of 1964, as amended (49 U.S.C.A., Section
11 1612(b), (2)), or to programs administered by the Department of
12 Institutions, Social and Rehabilitative Services for transportation
13 services to the elderly and ~~handicapped~~ persons with disabilities.

14 8. To cooperate with local governments in the planning and
15 development of transportation-related activities, and encourage
16 state and federally funded plans and programs at the local level
17 consistent with the goals and objectives of the state master plan
18 for transportation.

19 9. To evaluate and encourage the development and use of public
20 transportation in Oklahoma where such use will contribute to a
21 reduction in traffic congestion, public convenience, air quality, or
22 energy conservation. To administer financial assistance programs
23 for public transportation services, facilities and equipment, using
24 state and/or federal funds for administrative activities, and to

1 pass through to public, private enterprise and/or private nonprofit
2 entities those federal, local and/or private funds intended for the
3 purpose of meeting public transportation capital and operating
4 needs, excluding those federal, local and/or private funds intended
5 for the purpose of meeting the capital and operating needs of fixed
6 route, regularly scheduled public transportation services operating
7 within cities of greater than three hundred thousand (300,000)
8 population according to the latest Federal Decennial Census. To
9 ensure, through positive actions, that private enterprise providers
10 of public transportation are involved in all levels of public
11 transportation planning efforts, in both metropolitan and
12 nonmetropolitan areas, and are given the opportunity to provide
13 public transportation services, by contract or other means which
14 provide a reasonable return, wherever such services are now or will
15 be provided utilizing federal, state or local public funds.

16 Exceptions to this requirement that private enterprise provide such
17 services may be made only where:

- 18 a. a county does not have an existing private enterprise
19 public transportation operator which could provide
20 such services,
- 21 b. the existing private enterprise public transportation
22 operator declines to provide such service, or
- 23 c. the organization seeking to secure or provide such
24 services by means other than private enterprise

1 operators, such as operating the system themselves,
2 provides to the Department, or any other party upon
3 request, budgetary documentation that the alternative
4 means are more appropriate and less expensive on a
5 passenger-mile basis.

6 Provided, however, that there shall be exempted from the above
7 requirement all fixed route regularly scheduled public
8 transportation services, operating in cities of greater than three
9 hundred thousand (300,000) population, according to the latest
10 Federal Decennial Census; and

11 Provided further, this act shall not alter any powers of
12 counties, cities and towns to initiate, designate, or construct any
13 project or other object of expenditure now or hereafter funded by
14 federal transportation or state gasoline and motor fuel tax funds
15 allocated to those counties, cities and towns.

16 SECTION 25. AMENDATORY 69 O.S. 2021, Section 4033, is
17 amended to read as follows:

18 Section 4033. A. Monies allocated from the Public Transit
19 Revolving Fund by the Oklahoma Department of Transportation may be
20 used for local share or matching funds for the purpose of federal
21 capital or operating grants. Prior to the allocation of monies from
22 the Public Transit Revolving Fund, each eligible entity desiring
23 monies from the Public Transit Revolving Fund, shall provide to the
24 Department, a proposed budget outlining the proposed use of the

1 monies for the next fiscal year. Any eligible entity not submitting
2 a proposed budget shall be deemed to waive any claim to monies from
3 the Public Transit Revolving Fund for the next fiscal year. All
4 monies distributed among the eligible entities shall be audited to
5 ensure compliance with applicable law and the latest available
6 audited financial statement shall be provided to the Department.

7 B. Any eligible entity receiving monies from the Public Transit
8 Revolving Fund shall expend a minimum of fifty percent (50%) of the
9 monies for services for the elderly and ~~the handicapped~~ persons with
10 disabilities.

11 C. Allocations of program funds from the Public Transit
12 Revolving Fund shall not be subject to the Central Purchasing Act,
13 Section 85.1 et seq. of Title 74 of the Oklahoma Statutes. However,
14 any equipment purchased with monies from the Public Transit
15 Revolving Fund shall be subject to the Central Purchasing Act.

16 SECTION 26. AMENDATORY 70 O.S. 2021, Section 1-107, is
17 amended to read as follows:

18 Section 1-107. Either in conjunction with public schools or
19 otherwise under the control and supervision of school agencies and
20 officials provided by law for the control and supervision of public
21 schools, other educational services may include health activities,
22 school lunch programs, audiovisual education, safety education,
23 vocational rehabilitation, education of exceptional children and
24 ~~handicapped~~ children with disabilities, playground and physical

1 education activities and such other special services, functions, and
2 activities as may be authorized by law or by regulation of the State
3 Board of Education.

4 SECTION 27. AMENDATORY 70 O.S. 2021, Section 18-109.5,
5 is amended to read as follows:

6 Section 18-109.5 A. As used in Section 18-201.1 of this title:

7 1. "Visual impairment" means an impairment in vision that, even
8 with correction, adversely affects a child's educational
9 performance. This includes both partial sight and blindness;

10 2. "Specific learning disability" means a disorder in one or
11 more of the basic psychological processes involved in understanding
12 or in using language, spoken or written, that may manifest itself in
13 the imperfect ability to listen, think, speak, read, write, spell or
14 to do mathematical calculations, including conditions such as
15 perceptual disabilities, brain injury, minimal brain dysfunction,
16 dyslexia and developmental aphasia. The term does not include
17 learning problems that are primarily the result of visual, hearing
18 or motor disabilities, of intellectual disability, of emotional
19 disturbance or of environmental, cultural or economic disadvantage;

20 3. "Deafness" means a hearing impairment that is so severe that
21 the child is impaired in processing linguistic information through
22 hearing, with or without amplification, that adversely affects a
23 child's educational performance;

24

1 4. "Economically disadvantaged" means all children who qualify
2 for free or reduced lunches;

3 5. "Intellectual disability" means significantly subaverage
4 general intellectual functioning, existing concurrently with
5 deficits in adaptive behavior and manifested during the development
6 period, that adversely affects a child's educational performance;

7 6. "Emotional disturbance" means a condition exhibiting one or
8 more of the following characteristics over a long period of time and
9 to a marked degree that adversely affects a child's educational
10 performance:

11 a. an inability to learn which cannot be explained by
12 intellectual, sensory or health factors,

13 b. an inability to build or maintain satisfactory
14 interpersonal relationships with peers and teachers,

15 c. inappropriate types of behavior or feelings under
16 normal circumstances,

17 d. a general pervasive mood of unhappiness or depression,
18 or

19 e. a tendency to develop physical symptoms or fears
20 associated with personal or school problems.

21 The term includes children who are schizophrenic. The term does not
22 include children who are socially maladjusted, unless it is
23 determined that they are seriously emotionally disturbed;

1 7. "Gifted" means identified students as outlined in Section
2 1210.301 of this title;

3 8. "Hearing impairment" means an impairment in hearing, whether
4 permanent or fluctuating, that adversely affects a child's
5 educational performance but that is not included under the
6 definition of "deafness";

7 9. "Multiple disabilities" means concomitant impairments, such
8 as intellectual disability - blindness or intellectual disability -
9 orthopedic impairment, the combination of which causes such severe
10 educational needs that they cannot be accommodated in special
11 education programs solely for one of the impairments. The term does
12 not include deaf-blindness;

13 10. "Orthopedic impairment" means a severe orthopedic
14 impairment that adversely affects a child's educational performance.
15 The term includes impairments caused by a congenital anomaly,
16 impairments caused by disease such as poliomyelitis and bone
17 tuberculosis, and impairments from other causes such as cerebral
18 palsy, amputations and fractures or burns that cause contractures;

19 11. "Other health impairment" means having limited strength,
20 vitality or alertness, including a heightened alertness to
21 environmental stimuli, that results in limited alertness with
22 respect to the educational environment that adversely affects a
23 child's educational performance and is due to chronic or acute
24 health problems such as asthma, attention deficit disorder or

1 attention deficit hyperactivity disorder, diabetes, epilepsy, a
2 heart condition, hemophilia, lead poisoning, leukemia, nephritis,
3 rheumatic fever, sickle cell anemia and Tourette syndrome;

4 12. "Speech or language impairment" means a communication
5 disorder, such as stuttering, impaired articulation, a language
6 impairment, or a voice impairment, that adversely affects a child's
7 educational performance;

8 13. "Deaf-blindness" means concomitant hearing and visual
9 impairments, the combination of which causes such severe
10 communication and other developmental and educational problems that
11 they cannot be accommodated in special education programs solely for
12 children with deafness or children with blindness;

13 14. "Autism" means a developmental disability significantly
14 affecting verbal and nonverbal communication and social interaction,
15 generally evident before age three (3), that adversely affects a
16 child's educational performance. Other characteristics often
17 associated with autism are engagement in repetitive activities and
18 stereotyped movements, resistance to environmental change or change
19 in daily routines, and unusual responses to sensory experiences.
20 Autism does not apply if a child's educational performance is
21 adversely affected primarily because the child has an emotional
22 disturbance, as defined in this subsection;

23 15. "Traumatic brain injury" means an acquired injury to the
24 brain caused by an external physical force, resulting in total or

1 partial functional disability or psychosocial impairment, or both,
2 that adversely affects a child's educational performance. Traumatic
3 brain injury applies to open or closed head injuries resulting in
4 impairments in one or more areas such as cognition; language;
5 memory; attention; reasoning; abstract thinking; judgment; problem-
6 solving; sensory, perceptual, and motor abilities; psychosocial
7 behavior; physical functions; information processing; and speech.
8 Traumatic brain injury does not apply to brain injuries that are
9 congenital or degenerative or to brain injuries induced by birth
10 trauma;

11 16. "Bilingual" means those students who have limited English
12 speaking abilities or who come from homes where English is not the
13 dominant language as reported on the current year application for
14 accreditation;

15 17. "Special Education Summer Program" means those summer
16 school programs which school districts may provide for children who
17 are severely or profoundly ~~multiple-handicapped~~ disabled if their
18 individualized education program states the need for a continuing
19 educational experience to prevent loss of educational achievement or
20 basic life skills. Any school district receiving funds for such
21 special education summer programs shall provide services as provided
22 in Section 13-101 of this title; and

23 18. "Optional Extended School Year Program" means the program
24 defined in Section 1-109.1 of this title.

1 B. The State Board of Education is hereby authorized to modify
2 and redefine by rule the definitions set out in this section
3 whenever such modification is required to receive federal assistance
4 therefor.

5 SECTION 28. AMENDATORY 70 O.S. 2021, Section 1210.508F,
6 is amended to read as follows:

7 Section 1210.508F A. The State Board of Education shall ensure
8 that the reading competencies for elementary teachers are included
9 in the competencies for special education teachers.

10 B. The State Board of Education and the Commission for
11 Educational Quality and Accountability in collaboration with the
12 Oklahoma State Regents for Higher Education shall ensure that all
13 teachers of early childhood education, elementary education and
14 special education are provided quality training in intervention,
15 instruction and remediation strategies in order to meet the needs of
16 students in kindergarten through third grade who are determined to
17 be at risk of reading difficulties. In addition, quality education
18 for prospective teachers shall be provided in research-based
19 instructional strategies for instruction, assessment and
20 intervention for literacy development for all students, including
21 advanced readers, typically developing readers and struggling
22 readers who are coping with a range of challenges, including, but
23 not limited to, English learners and learners with ~~handicapping~~
24 ~~conditions and~~ learning and other disabilities (including dyslexia).

1 Quality training shall include guidance from professional resources
2 such as the Report of the National Reading Panel, Response to
3 Intervention guidelines and professional organizations such as the
4 Council for Exceptional Children, International Dyslexia
5 Association, International Literacy Association, National Council of
6 Teachers of English and National Association for the Education of
7 Young Children.

8 C. All institutions within The Oklahoma State System of Higher
9 Education that offer elementary, early childhood education or
10 special education programs approved by the Commission for
11 Educational Quality and Accountability shall incorporate into those
12 programs the requirement that teacher candidates study the five
13 elements of reading instruction which are phonemic awareness,
14 phonics, reading fluency, vocabulary and comprehension. Teacher
15 candidates shall study strategies including, but not limited to,
16 instruction that is explicitly taught, sequenced, multimodal
17 (reading, writing, speaking, listening, hands-on, etc.),
18 multidisciplinary and reflective to adapt for individual learners.

19 D. Effective July 1, 2010, teacher candidates enrolled in an
20 institution within The Oklahoma State System of Higher Education in
21 a special education program approved by the Commission for
22 Educational Quality and Accountability shall pass, prior to
23 graduation, a comprehensive assessment to measure their teaching
24 skills in the area of reading instruction. The assessment shall be

1 developed and administered by the institutions that offer special
2 education programs that lead to certification. The assessment shall
3 measure the knowledge and understanding of the teacher candidate in
4 the teaching of the five elements of reading instruction which are
5 phonemic awareness, phonics, reading fluency, vocabulary and
6 comprehension. The results of the assessment shall be reported
7 annually by the institution to the Commission for Educational
8 Quality and Accountability as a part of the required annual report
9 for the institution. The Commission shall include the data in the
10 annual report to the Oklahoma Legislature as required pursuant to
11 Section 6-186 of this title. It is the intent of the Legislature to
12 ensure that teachers graduating from institutions within The
13 Oklahoma State System of Higher Education have the knowledge and
14 skills to effectively teach reading to all children.

15 SECTION 29. AMENDATORY 72 O.S. 2021, Section 68.1, is
16 amended to read as follows:

17 Section 68.1 The purpose of this act shall be to provide
18 adequate training facilities for the training and rehabilitation of
19 residents of the State of Oklahoma, who may be affected with such
20 severe physical ~~handicaps~~ disabilities as to prevent their
21 employment in the normal fields of vocational activity, without such
22 specialized training, through the establishment of a Rehabilitation
23 Center for the Severely Handicapped.

24

1 SECTION 30. AMENDATORY 74 O.S. 2021, Section 85.58E, is
2 amended to read as follows:

3 Section 85.58E A. The Risk Management Administrator, pursuant
4 to the provisions of this section and Section ~~85.34~~ 85.58A of Title
5 ~~74 of the Oklahoma Statutes~~ this title, may obtain or provide
6 insurance coverage for any vehicle used by any entity specified in
7 subsection B of this section for transportation services for elderly
8 and/or ~~handicapped~~ persons with disabilities. The Risk Management
9 Administrator is authorized to determine eligibility criteria for
10 participation in the Risk Management Program by such transportation
11 services. In addition, the Risk Management Administrator is
12 authorized to establish equipment and safety standards for the
13 vehicles to be covered by the Risk Management Program.

14 B. The Risk Management Administrator may obtain or provide the
15 insurance coverage authorized by subsection A of this section for:

- 16 1. Counties;
- 17 2. Municipalities;
- 18 3. Community action agencies designated pursuant to Sections
19 5035 through 5040 of ~~Title 74 of the Oklahoma Statutes~~ this title;
- 20 4. Any charitable corporation formed for the purpose of
21 providing either a volunteer or full-time fire department,
22 established pursuant to Section 592 of Title 18 of the Oklahoma
23 Statutes, furnishing transportation for elderly and ~~handicapped~~
24 persons with disabilities; and

1 5. Any vehicle owned and operated by a nonprofit organization
2 that pursuant to contract with the state or a political subdivision
3 of the state provides older persons transportation to and from
4 medical, dental and religious services and relief from business and
5 social isolation.

6 C. The governing authorities of such transportation services
7 for elderly and ~~handicapped~~ persons with disabilities shall be
8 required to make payments for such insurance coverage as provided by
9 Section ~~85.37~~ 85.58M of ~~Title 74 of the Oklahoma Statutes~~ this
10 title.

11 D. Requests for the insurance coverage provided pursuant to the
12 provisions of this section shall be submitted in writing to the Risk
13 Management Administrator by the transportation services for the
14 elderly and ~~handicapped~~ persons with disabilities specified in
15 subsection B of this section. Those transportation services for the
16 elderly and ~~handicapped~~ persons with disabilities meeting
17 eligibility criteria shall be approved for participation in the Risk
18 Management Program by the Risk Management Administrator if the
19 vehicles used by transportation services for the elderly and
20 ~~handicapped~~ persons with disabilities meet the equipment and safety
21 standards established by the Risk Management Administrator.

22 SECTION 31. AMENDATORY 74 O.S. 2021, Section 840-2.9, is
23 amended to read as follows:
24

1 Section 840-2.9 A. No person in the state service, whether
2 subject to the provisions of the Merit System or in unclassified
3 service, shall be appointed to or demoted or dismissed from any
4 position in the state service, or in any way favored or
5 discriminated against with respect to employment in the state
6 service because of political or religious opinions or affiliations,
7 race, creed, gender, color or national origin or by reason of any
8 physical ~~handicap~~ disability so long as the physical ~~handicap~~
9 disability does not render the employee unable to do the work for
10 which ~~he~~ the employee is employed. The hiring of special disabled
11 veterans pursuant to Sections 401 through 404 of Title 72 of the
12 Oklahoma Statutes shall not constitute favoritism as herein
13 prohibited.

14 B. No person shall use or promise to use, directly or
15 indirectly, any official authority or influence, whether possessed
16 or anticipated, to secure or attempt to secure for any person an
17 appointment or advantage in appointment to a position in the
18 classified service, or an increase in pay or other advantage in
19 employment in any such position, for the purpose of influencing the
20 vote or political action of any person, or for any consideration.
21 Letters of inquiry, recommendation and reference for public
22 employees by public officials shall not be considered official
23 authority or influence unless such letter contains a threat,
24 intimidation, or irrelevant, derogatory or false information.

1 C. No person shall make any false statement, certificate,
2 score, rating or report with regard to any test, certification or
3 appointment made under any provision of the Oklahoma Personnel Act
4 or in any manner commit any fraud preventing the implementation of
5 the provisions of the Oklahoma Personnel Act and rules made pursuant
6 thereto.

7 D. No employee, examiner or other person shall deny, deceive or
8 obstruct any person in his or her right to examination, eligibility,
9 certification or appointment or furnish to any person any special or
10 secret information for the purpose of effecting the rights or
11 prospects of any person with respect to employment in the classified
12 service.

13 E. No person shall, directly or indirectly, give, render, pay,
14 offer, solicit or accept any money, service or other valuable
15 consideration for or as a result of any appointment, proposed
16 appointment, promotion or proposed promotion to or any advantage in,
17 a position in the classified or unclassified service.

18 F. Alleged violation of this section shall be reported to the
19 Oklahoma Merit Protection Commission.

20 SECTION 32. AMENDATORY 74 O.S. 2021, Section 954, is
21 amended to read as follows:

22 Section 954. It is hereby prohibited for any department or
23 agency of the State of Oklahoma, or any official or employee of the
24 same for and on behalf of the State of Oklahoma: to refuse to

1 employ or to discharge any person, otherwise qualified, on account
2 of race, color, creed, national origin, age, ~~handicap~~ disability, or
3 ancestry; to discriminate for the same reasons in regard to tenure,
4 terms, or conditions of employment; to deny promotion or increase in
5 compensation solely for these reasons; to publish an offer of
6 employment based on such discrimination; to adopt or enforce any
7 rule or employment policy which so discriminates as to any employee;
8 or to seek such information as to any applicant or employee or to
9 discriminate in the selection of personnel for training solely on
10 such basis. These provisions shall be cumulative and in addition to
11 existing laws relating to discrimination in the classified service.

12 It shall be the duty of the Oklahoma Merit Protection Commission
13 to investigate, upon its own initiative, upon complaint filed by any
14 aggrieved person, or upon complaint filed by the Attorney General's
15 Office of Civil Rights Enforcement, any violation of this section
16 and to enforce compliance with the same, both in the classified and
17 the nonclassified service. The Attorney General's Office of Civil
18 Rights Enforcement shall investigate, upon its own initiative or on
19 complaint filed with it, any such violation and may file a formal
20 complaint with the Oklahoma Merit Protection Commission. When any
21 complaint is filed by the Attorney General with the Oklahoma Merit
22 Protection Commission, the Oklahoma Merit Protection Commission
23 shall set a hearing on the same, at which hearing the Attorney
24 General, or his or her representative, may appear and present the

1 finding of the Attorney General in regard to such violation. In the
2 enforcement of this section, the Oklahoma Merit Protection
3 Commission shall follow the provisions of existing laws relating to
4 hearings, procedures, and notices, and shall have power to enforce
5 its orders pertaining to violations of this section as is provided
6 by law in regard to the classified service.

7 SECTION 33. AMENDATORY 74 O.S. 2021, Section 2280, is
8 amended to read as follows:

9 Section 2280. A. There is hereby created a state trails system
10 composed of:

11 1. State nature trails, which shall be trails designed to
12 deepen the public's awareness and understanding of various
13 ecological, geological or cultural qualities within the state by
14 means of an interpretive service program;

15 2. State hiking trails, which shall be extensive trails and
16 will serve to connect parks, scenic areas, historical points and
17 neighboring communities;

18 3. State special-use trails, which shall be trails designed to
19 provide for those trail activities which require special trail
20 definition and will include trails for bicycling, public riding and
21 motorcycle and minibike activities, as well as trails designed to
22 meet the needs of ~~the handicapped~~ persons with disabilities, the
23 blind and the elderly; and

24

1 4. State heritage trails, which shall be trails designed to
2 promote the identification and interpretation of significant
3 cultural and historic sites throughout the state.

4 B. The Commission, in accordance with appropriate federal,
5 state and local governmental organizations, shall establish a
6 uniform marker for the trails system.

7 C. In the planning and designation of trails, the Commission
8 shall give due regard to the interest of federal or state agencies,
9 all political subdivisions, private landowners, interested
10 individuals and citizen groups. Furthermore, the Commission
11 encourages citizen participation in trail acquisition, construction,
12 development and maintenance where such activities will not conflict
13 with the purposes of the Oklahoma Trails System Act.

14 SECTION 34. AMENDATORY 74 O.S. 2021, Section 3003, is
15 amended to read as follows:

16 Section 3003. As used in this act:

17 1. "Blind person" means a person having a visual acuity not to
18 exceed 20/200 in the better eye, with correcting lenses, or visual
19 acuity greater than 20/200 but with limitation in the field of
20 vision such that the widest diameter of visual field subtends an
21 angle no greater than twenty (20) degrees;

22 2. "Committee" means the State Use Committee;

23
24

1 3. "Qualified nonprofit agency for the severely handicapped" or
2 "qualified nonprofit agency for the severely disabled" means a
3 nonprofit agency:

4 a. employing severely disabled persons who constitute at
5 least seventy-five percent (75%) of the personnel
6 engaged in direct production of products or services
7 offered by the agency for procurement by this state
8 and who meet the definition of "blind person" as
9 provided for in paragraph 1 of this section, or

10 b. which is certified as a sheltered workshop by the Wage
11 and Hour Division of the United States Department of
12 Labor;

13 4. "Severely disabled person" means an individual with a
14 physical or mental disability constituting a substantial ~~handicap~~
15 impediment to employment and preventing the person from engaging in
16 normal competitive employment and includes any blind person;

17 5. "Qualified organization" means a blind person, qualified
18 nonprofit agency for the severely ~~handicapped~~ disabled, or severely
19 disabled person contracting to supply goods or services;

20 6. "Manufactured" means goods made by manual labor;

21 7. "Produced" means to have brought into existence or created
22 from raw materials;

23 8. "Processed" means the action of taking something through an
24 established and mostly routine set of procedures or steps to

1 substantially convert a potential product from one form to another.
2 This action involves a sequence of multiple steps each requiring a
3 distinct decision-making process to evolve a potential product to
4 the next step; and

5 9. "Assemble" means to put or fit together or put together the
6 parts of a potential product.

7 SECTION 35. AMENDATORY 74 O.S. 2021, Section 5010.2, is
8 amended to read as follows:

9 Section 5010.2 For purposes of this act:

10 1. "Disadvantaged business" means a business employing less
11 than twenty-five persons of which at least fifty-one percent (51%)
12 of the outstanding stock is owned, regardless of minority status, by
13 a person who is:

14 a. by reason of social or economic background unable to
15 compete in the free enterprise system due to
16 diminished capital and credit opportunities of a
17 quality or quantity similar to those available to
18 others in the same business area who are not
19 disadvantaged, and

20 b. impeded from normal entry into the economic mainstream
21 because of historical practices of discrimination
22 based on race, color, religion, ethnic background,
23 sex, age, ~~handicap~~ disability, national origin, or
24

1 service in the Armed Forces during the Vietnam
2 conflict, and

3 c. unable to compete effectively because of tendencies of
4 regular financing and commercial organizations to
5 restrict their services to established businesses, and

6 d. in a state of low income;

7 2. "Low income" means annual income which is eighty percent
8 (80%) or less of the median annual income of the citizens of this
9 state as reported by the latest estimates of the U.S. Bureau of the
10 Census;

11 3. "Minority business" means a business employing less than
12 twenty-five persons which is fifty-one percent (51%) owned and
13 operated by one or more minority persons; and

14 4. "Minority person" means a citizen of the United States who
15 is Black, Hispanic, ~~Oriental~~ Asian, American Indian, Eskimo, Aleut,
16 or ~~handicapped~~ disabled.

17 SECTION 36. AMENDATORY 74 O.S. 2021, Section 7009, is
18 amended to read as follows:

19 Section 7009. A. Participation in the State Charitable
20 Campaign shall be limited to voluntary, charitable, health and
21 welfare agencies that provide or support direct health and welfare
22 services to individuals or their families and meet the criteria set
23 out in this section. The health and welfare services shall be
24 available to state employees, unless they are rendered to needy

1 persons overseas. The services shall directly benefit human beings,
2 whether children, youth, adults, the aged, the ill and infirm, or
3 ~~the mentally or physically handicapped~~ children and adults with
4 disabilities. The services shall consist of care, research, or
5 education in the fields of human health or social adjustment and
6 rehabilitation; relief for victims of natural disasters and other
7 emergencies; or assistance to those who are impoverished and,
8 therefore, in need of food, shelter, clothing, and basic human
9 welfare services.

10 B. For the purposes of the State Charitable Campaign, basic
11 human welfare service shall not include:

- 12 1. Organizations whose primary purpose is the direct or
13 indirect support of institutions of higher education;
- 14 2. Lobbying; and
- 15 3. Religious activities.

16 C. To be included in the State Charitable Campaign, a voluntary
17 charitable agency, in addition to meeting the other requirements set
18 forth in this section, shall:

- 19 1. Be a nonprofit, tax-exempt charitable organization and
20 submit to the participating federation a 501(c)(3) exemption from
21 the Internal Revenue Service;
- 22 2. Be incorporated or authorized to do business in this state
23 as a private, nonprofit organization;

24

1 3. Register, annually, with the Secretary of State to solicit
2 or accept contributions in this state;

3 4. Submit to the participating federation an audit of the
4 agency, conducted by an accounting firm or individual holding a
5 permit to practice public accounting in this state according to the
6 generally accepted standards of accounting for nonprofit
7 organizations; and

8 5. Submit to the participating federation a copy of the annual
9 Form 990.

10 D. Applications to the State Charitable Campaign shall be
11 submitted to the Oversight Committee for State Employee Charitable
12 Contributions from local federations which shall include United
13 Ways, United Funds, Combined Health Appeals, International Social
14 Service Agencies and any other local federation consisting of at
15 least five local agencies which meet the requirements of this
16 section. Each federation shall certify the application for its
17 member agencies and shall give state charitable agencies precedence
18 over national agencies if both qualify for the charitable
19 contribution campaign. Applications from individual agencies shall
20 not be accepted.

21 SECTION 37. This act shall become effective November 1, 2022.

22

23

24

1 Passed the House of Representatives the 8th day of March, 2022.

2
3 _____
4 Presiding Officer of the House
of Representatives

5 Passed the Senate the ____ day of _____, 2022.

6
7
8 _____
9 Presiding Officer of the Senate