## An Act

ENROLLED SENATE BILL NO. 1120

By: Thompson (Roger), Hall, Stephens, and Pugh of the Senate

and

Wallace and Martinez of the House

An Act relating to the State Board of Education; amending 70 O.S. 2021, Section 3-104, which relates to the powers and duties of the State Board of Education; requiring the State Department of Education to make certain determination; modifying procedure to be used in making determination; defining terms; providing limitation on reduction of funding in the event of a revenue failure; updating statutory language and reference; amending 68 O.S. 2021, Section 1353, as last amended by Section 3, Chapter 412, O.S.L. 2022 (68 O.S. Supp. 2022, Section 1353), which relates to sales tax; deleting certain apportionments; providing an effective date; and declaring an emergency.

SUBJECT: State Board of Education

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

SECTION 1. AMENDATORY 70 O.S. 2021, Section 3-104, is amended to read as follows:

Section 3-104. A. The supervision of the public school system of Oklahoma shall be vested in the State Board of Education and, subject to limitations otherwise provided by law, the State Board of Education shall:

- 1. Adopt policies and make rules for the operation of the public school system of the state;
- 2. Appoint, prescribe the duties, and fix the compensation of a secretary, an attorney, and all other personnel necessary for the proper performance of the functions of the State Board of Education. The secretary shall not be a member of the Board;
- 3. Submit to the Governor a departmental budget based upon major functions of the Department as prepared by the State Superintendent of Public Instruction and supported by detailed data on needs and proposed operations as partially determined by the budgetary needs of local school districts filed with the State Board of Education for the ensuing fiscal year. Appropriations therefor shall be made in lump-sum form for each major item in the budget as follows:
  - a. State Aid to schools,
  - b. the supervision of all other functions of general and special education including general control, free textbooks, school lunch, Indian education, and all other functions of the Board and an amount sufficient to adequately staff and administer these services, and
  - the Board shall determine the details by which the budget and the appropriations are administered. Annually, the Board shall make preparations to consolidate all of the functions of the Department in such a way that the budget can be based on two items, administration and aid to schools. A maximum amount for administration shall be designated as a part of the total appropriation;
- 4. On the first day of December preceding each regular session of the Legislature, prepare and deliver to the Governor and the Legislature a report for the year ending June 30 immediately preceding the regular session of the Legislature. The report shall contain:

- a. detailed statistics and other information concerning enrollment, attendance, expenditures including State Aid, and other pertinent data for all public schools in this state,
- b. reports from each and every division within the State Department of Education as submitted by the State Superintendent of Public Instruction and any other division, department, institution, or other agency under the supervision of the Board,
- c. recommendations for the improvement of the public school system of the state,
- d. a statement of the receipts and expenditures of the State Board of Education for the past year, and
- e. a statement of plans and recommendations for the management and improvement of public schools and such other information relating to the educational interests of the state as may be deemed necessary and desirable;
- 5. Provide for the formulation and adoption of curricula, courses of study, and other instructional aids necessary for the adequate instruction of pupils in the public schools;
- 6. Have authority in matters pertaining to the licensure and certification of persons for instructional, supervisory, and administrative positions and services in the public schools of the state subject to the provisions of Section 6-184 of this title, and shall formulate rules governing the issuance and revocation of certificates for superintendents of schools, principals, supervisors, librarians, clerical employees, school nurses, school bus drivers, visiting teachers, classroom teachers, and for other personnel performing instructional, administrative, and supervisory services, but not including members of boards of education and other employees who do not work directly with pupils, and may charge and collect reasonable fees for the issuance of such certificates:
  - a. the State Department of Education shall not issue a certificate to and shall revoke the certificate of any

person who has been convicted, whether upon a verdict or plea of guilty or upon a plea of nolo contendere, or received a suspended sentence or any probationary term for a crime or an attempt to commit a crime provided for in Section 843.5 of Title 21 of the Oklahoma Statutes if the offense involved sexual abuse or sexual exploitation as those terms are defined in Section 1-1-105 of Title 10A of the Oklahoma Statutes, Section 741, 843.1, if the offense included sexual abuse or sexual exploitation, 865 et seq., 885, 888, 891, 1021, 1021.2, 1021.3, 1040.13a, 1087, 1088, 1111.1, 1114 or 1123 of Title 21 of the Oklahoma Statutes or who enters this state and who has been convicted, received a suspended sentence, or received a deferred judgment for a crime or attempted crime which, if committed or attempted in this state, would be a crime or an attempt to commit a crime provided for in any of said the laws,

all funds collected by the State Department of b. Education for the issuance of certificates to instructional, supervisory, and administrative personnel in the public schools of the state shall be deposited in the "Teachers' Certificate Fund" in the State Treasury and may be expended by the State Board of Education to finance the activities of the State Department of Education necessary to administer the program, for consultative services, publication costs, actual and necessary travel expenses as provided in the State Travel Reimbursement Act incurred by persons performing research work, and other expenses found necessary by the State Board of Education for the improvement of the preparation and certification of teachers in Oklahoma. Provided, any unobligated balance in the Teachers' Certificate Fund in excess of Ten Thousand Dollars (\$10,000.00) on June 30 of any fiscal year shall be transferred to the General Revenue Fund of the State of Oklahoma this state. Until July 1, 1997, the State Board of Education shall have authority for approval of teacher education programs. The State Board of Education shall also have authority for the administration of teacher

residency and professional development, subject to the provisions of the Oklahoma Teacher Preparation Act;

7. Promulgate rules governing the classification, inspection, supervision, and accrediting of all public nursery, kindergarten, elementary and secondary schools, and on-site educational services provided by public school districts or state-accredited private schools in partial hospitalization programs, day treatment programs, and day hospital programs as defined in this act for persons between the ages of three (3) and twenty-one (21) years of age in the state. However, no school shall be denied accreditation solely on the basis of average daily attendance.

Any school district which maintains an elementary school and faces the necessity of relocating its school facilities because of construction of a lake, either by state or federal authority, which will inundate the school facilities, shall be entitled to receive probationary accreditation from the State Board of Education for a period of five (5) years after the effective date of this act September 5, 1975, and any school district, otherwise qualified, shall be entitled to receive probationary accreditation from the State Board of Education for a period of two (2) consecutive years to attain the minimum average daily attendance. The Head Start and public nurseries or kindergartens operated from Community Action Program funds shall not be subjected to the accrediting rules of the State Board of Education. Neither will the State Board of Education make rules affecting the operation of the public nurseries and kindergartens operated from federal funds secured through Community Action Programs even though they may be operating in the public schools of the state. However, any of the Head Start or public nurseries or kindergartens operated under federal regulations may make application for accrediting from the State Board of Education but will be accredited only if application for the approval of the programs is made. The status of no school district shall be changed which will reduce it to a lower classification until due notice has been given to the proper authorities thereof and an opportunity given to correct the conditions which otherwise would be the cause of such reduction.

Private and parochial schools may be accredited and classified in like manner as public schools or, if an accrediting association is approved by the State Board of Education, by procedures

established by the State Board of Education to accept accreditation by such accrediting association, if application is made to the State Board of Education for such accrediting;

- 8. Be the legal agent of the State of Oklahoma to accept, in its discretion, the provisions of any Act of Congress appropriating or apportioning funds which are now, or may hereafter be, provided for use in connection with any phase of the system of public education in Oklahoma. It shall prescribe such rules as it finds necessary to provide for the proper distribution of such funds in accordance with the state and federal laws;
- 9. Be and is specifically hereby designated as the agency of this state to cooperate and deal with any officer, board, or authority of the United States Government under any law of the United States which may require or recommend cooperation with any state board having charge of the administration of public schools unless otherwise provided by law;
- 10. Be and is hereby designated as the "State Educational Agency" referred to in Public Law 396 of the 79th Congress of the United States, which law states that said the act may be cited as the "National School Lunch Act", and said the State Board of Education is hereby authorized and directed to accept the terms and provisions of said the act and to enter into such agreements, not in conflict with the Constitution of Oklahoma or the Constitution and Statutes of the United States, as may be necessary or appropriate to secure for the State of Oklahoma this state the benefits of the school lunch program established and referred to in said the act;
- 11. Have authority to secure and administer the benefits of the National School Lunch Act, Public Law 396 of the 79th Congress of the United States, in the State of Oklahoma this state and is hereby authorized to employ or appoint and fix the compensation of such additional officers or employees and to incur such expenses as may be necessary for the accomplishment of the above purpose, administer the distribution of any state funds appropriated by the Legislature required as federal matching to reimburse on children's meals;
- 12. Accept and provide for the administration of any land, money, buildings, gifts, donation, or other things of value which

may be offered or bequeathed to the schools under the supervision or control of said the Board;

- 13. Have authority to require persons having administrative control of all school districts in Oklahoma to make such regular and special reports regarding the activities of the schools in said the districts as the Board may deem needful for the proper exercise of its duties and functions. Such authority shall include the right of the State Board of Education to withhold all state funds under its control, to withhold official recognition, including accrediting, until such required reports have been filed and accepted in the office of said the Board and to revoke the certificates of persons failing or refusing to make such reports;
- 14. Have general supervision of the school lunch program. The State Board of Education may sponsor workshops for personnel and participants in the school lunch program and may develop, print, and distribute free of charge or sell any materials, books, and bulletins to be used in such the school lunch programs. There is hereby created in the State Treasury a revolving fund for the Board, to be designated the School Lunch Workshop Revolving Fund. The fund shall consist of all fees derived from or on behalf of any participant in any such workshop sponsored by the State Board of Education, or from the sale of any materials, books, and bulletins, and such funds shall be disbursed for expenses of such workshops and for developing, printing, and distributing of such the materials, books, and bulletins relating to the school lunch program. The fund shall be administered in accordance with Section 155 of Title 62 of the Oklahoma Statutes;
- 15. Prescribe all forms for school district and county officers to report to the State Board of Education where required. The State Board of Education shall also prescribe a list of appropriation accounts by which the funds of school districts shall be budgeted, accounted for, and expended; and it shall be the duty of the State Auditor and Inspector in prescribing all budgeting, accounting, and reporting forms for school funds to conform to such lists;
- 16. Provide for the establishment of a uniform system of pupil and personnel accounting, records, and reports;

- 17. Have authority to provide for the health and safety of school children and school personnel while under the jurisdiction of school authorities;
- 18. Provide for the supervision of the transportation of pupils;
- 19. Have authority, upon request of the local school board, to act in behalf of the public schools of the state in the purchase of transportation equipment;
- 20. Have authority and is hereby required to perform all duties necessary to the administration of the public school system in Oklahoma as specified in the Oklahoma School Code; and, in addition thereto, those duties not specifically mentioned herein if not delegated by law to any other agency or official;
- Administer the State Public Common School Building Equalization Fund established by Section 32 of Article X of the Oklahoma Constitution. Any monies as may be appropriated or designated by the Legislature, other than ad valorem taxes, any other funds identified by the State Department of Education, which may include, but not be limited to, grants-in-aid from the federal government for building purposes, the proceeds of all property that shall fall to the state by escheat, penalties for unlawful holding of real estate by corporations, and capital gains on assets of the permanent school funds, shall be deposited in the State Public Common School Building Equalization Fund. The fund shall be used to aid school districts and charter schools in acquiring buildings, subject to the limitations fixed by Section 32 of Article X of the Oklahoma Constitution. It is hereby declared that the term "acquiring buildings" as used in Section 32 of Article X of the Oklahoma Constitution shall mean acquiring or improving school sites, constructing, repairing, remodeling, or equipping buildings, or acquiring school furniture, fixtures, or equipment. It is hereby declared that the term "school districts" as used in Section 32 of Article X of the Oklahoma Constitution shall mean school districts and eligible charter schools as defined in subsection B of this The State Board of Education shall disburse redbud school grants annually from the State Public Common School Building Equalization Fund to public schools and eligible charter schools pursuant to subsection B of this section. The Board shall

promulgate rules for the implementation of disbursing redbud school grants pursuant to this section. The State Board of Education shall prescribe rules for making grants of aid from, and for otherwise administering, the fund pursuant to the provisions of this paragraph, and may employ and fix the duties and compensation of technicians, aides, clerks, stenographers, attorneys, and other personnel deemed necessary to carry out the provisions of this paragraph. The cost of administering the fund shall be paid from monies appropriated to the State Board of Education for the operation of the State Department of Education. From monies apportioned to the fund, the State Department of Education may reserve not more than one-half of one percent (1/2 of 1%) for purposes of administering the fund;

- 22. Recognize that the Director of the Oklahoma Department of Corrections shall be the administrative authority for the schools which are maintained in the state reformatories and shall appoint the principals and teachers in such schools. Provided, that rules of the State Board of Education for the classification, inspection, and accreditation of public schools shall be applicable to such schools; and such schools shall comply with standards set by the State Board of Education; and
- 23. Have authority to administer a revolving fund which is hereby created in the State Treasury, to be designated the Statistical Services Revolving Fund. The fund shall consist of all monies received from the various school districts of the state, the United States Government, and other sources for the purpose of furnishing or financing statistical services and for any other purpose as designated by the Legislature. The State Board of Education is hereby authorized to enter into agreements with school districts, municipalities, the United States Government, foundations, and other agencies or individuals for services, programs, or research projects. The Statistical Services Revolving Fund shall be administered in accordance with Section 155 of Title 62 of the Oklahoma Statutes.
- B. 1. The redbud school grants shall be determined by the State Department of Education as follows:

- a. divide the county four-mill levy revenue by four to determine the nonchargeable county four-mill revenue for each school district,
- b. determine the amount of new revenue generated by the five-mill building fund levy as authorized by Section 10 of Article X of the Oklahoma Constitution for each school district as reported in the Oklahoma Cost Accounting System for the preceding fiscal year,
- c. add the amounts calculated in subparagraphs a and b of this paragraph to determine the nonchargeable millage for each school district,
- d. add the nonchargeable millage in each district statewide as calculated in subparagraph c of this paragraph and divide the total by the average daily membership in public schools statewide based on the preceding school year's average daily membership, according to the provisions of Section 18-107 of this title. This amount is the statewide nonchargeable millage per student, known as the baseline local funding per student,
- e. all eligible charter schools shall be included in these calculations as unique school districts, separate from the school district that may sponsor the eligible charter school, and the total number of districts shall be used to determine the statewide average baseline local funding per student,
- f. for each school district or eligible charter school which is below the baseline local funding per student, the Department shall subtract the baseline local funding per student from the average nonchargeable millage per student of the school district or eligible charter school to determine the nonchargeable millage per student shortfall for each district, and
- g. the nonchargeable millage per student shortfall for a school district or eligible charter school shall be multiplied by the average daily membership of the

preceding school year of the eligible school district or eligible charter school. This amount shall be the redbud school grant amount for the school district or eligible charter school, and

- h. if the appropriation for each fiscal year by the Legislature to the State Public Common School Building Equalization Fund created in Section 32, Article X of the Oklahoma Constitution exceeds the amount necessary to provide the redbud school grants in the amounts as calculated pursuant to the provisions of subparagraph g of this paragraph, the redbud school grant amounts shall be determined by:
  - (1) calculating the highest possible percentile to the hundredth decimal place of the nonchargeable millage per student shortfall for all school districts and eligible charter schools with the available funds, and
  - the nonchargeable millage per student shortfall for each district shall be subtracted by the highest possible percentile to the hundredth decimal place. The total of this calculation shall be multiplied by the preceding school year's average daily membership, according to the provisions of Section 18-107 of this title.

This amount shall be the redbud school grant amount for the school district or eligible charter school for that fiscal year.

2. For fiscal year 2022, monies for the redbud school grants shall be expended from the funds apportioned pursuant to Section 2 Section 426 of this act Title 63 of the Oklahoma Statutes. For fiscal year 2023 and each subsequent fiscal year, monies for the redbud school grants shall be appropriated pursuant to Section 2 of this act, not to exceed three-fourths (3/4) of the tax collected in the preceding fiscal year pursuant to Section 426 of Title 63 of the Oklahoma Statutes as determined by the Oklahoma Tax Commission. For fiscal year 2023 and each subsequent fiscal year, if such appropriated funds are insufficient to fund the redbud school

grants, then an additional apportionment of funds shall be made from sales tax collections as provided by subsection D of Section 3 of this act. If both funds are insufficient, the Department shall promulgate rules to permit a decrease to the baseline local funding per student to the highest amount allowed with the funding available.

- 3. As used in this section, "eligible charter school" shall mean a charter school which is sponsored pursuant to the provisions of the Oklahoma Charter School Schools Act. Provided, however, "eligible charter school" shall not include a charter school sponsored by the Statewide Virtual Charter School Board but shall only include those which provide in-person or blended instruction, as provided by Section 1-111 of this title, to not less than two-thirds (2/3) of students as the primary means of instructional service delivery.
- 4. The Department shall develop a program to acknowledge the redbud school grant recipients and shall include elected members of the Oklahoma House of Representatives and Oklahoma State Senate who represent the school districts and eligible charter schools.
- 5. The Department shall create a dedicated page on its website listing annual redbud school grant recipients, amount awarded to each recipient, and other pertinent information about the Redbud School Funding Act.
- 6. The Department shall provide the Chair of the House Appropriations and Budget Committee and the Chair of the Senate Appropriations Committee no later than February 1 of each year with an estimate of the upcoming year's redbud school grant allocation as prescribed by this section.
- 7. In the event of a failure of revenue pursuant to the Oklahoma State Finance Act, the redbud grants otherwise authorized in subsection B of this section shall be reduced proportionately to the reduction in the amount of money appropriated to the State Board of Education for the financial support of public schools for the fiscal year in which the failure of revenue occurs.

SECTION 2. AMENDATORY 68 O.S. 2021, Section 1353, as last amended by Section 3, Chapter 412, O.S.L. 2022 (68 O.S. Supp. 2022, Section 1353), is amended to read as follows:

Section 1353. A. It is hereby declared to be the purpose of the Oklahoma Sales Tax Code to provide funds for the financing of the program provided for by the Oklahoma Social Security Act and to provide revenues for the support of the functions of the state government of Oklahoma, and for this purpose it is hereby expressly provided that, revenues derived pursuant to the provisions of the Oklahoma Sales Tax Code, subject to the apportionment requirements for the Oklahoma Tax Commission and Office of Management and Enterprise Services Joint Computer Enhancement Fund provided by Section 265 of this title, shall be apportioned as follows:

1. Except as provided in subsections <u>subsection</u> C and D of this section, the following amounts shall be paid to the State Treasurer to be placed to the credit of the General Revenue Fund to be paid out pursuant to direct appropriation by the Legislature:

Fiscal Year	Amount
FY 2003 and FY 2004	86.04%
FY 2005	85.83%
FY 2006	85.54%
FY 2007	85.04%
FY 2008 through FY 2022	83.61%
FY 2023 through FY 2027	83.36%
FY 2028 and each fiscal year thereafter	83.61%;

- 2. The following amounts shall be paid to the State Treasurer to be placed to the credit of the Education Reform Revolving Fund of the State Department of Education:
  - a. for FY 2003, FY 2004 and FY 2005, ten and forty-two one-hundredths percent (10.42%),

- b. for FY 2006 through FY 2020, ten and forty-six one-hundredths percent (10.46%),
- c. for FY 2021:
  - (1) for the month beginning July 1, 2020, through the month ending August 31, 2020, ten and forty-six one-hundredths percent (10.46%), and
  - (2) for the month beginning September 1, 2020, through the month ending June 30, 2021, eleven and ninety-six one-hundredths percent (11.96%),
- d. for FY 2022 and each fiscal year thereafter, ten and forty-six one-hundredths percent (10.46%);
- 3. The following amounts shall be paid to the State Treasurer to be placed to the credit of the Teachers' Retirement System Dedicated Revenue Revolving Fund:

Fiscal Year	Amount
FY 2003 and FY 2004	3.54%
FY 2005	3.75%
FY 2006	4.0%
FY 2007	4.5%
FY 2008 through FY 2020	5.0%
FY 2021:	
a. for the month beginning July 1, 2020, through the month ending August 31, 2020	5.0%
b. for the month beginning	

September 1, 2020, through

the month ending June 30,
2021 3.5%

FY 2022 5.0%

FY 2023 through FY 2027 5.25%

FY 2028 and each fiscal year thereafter 5.0%;

- 4. a. except as otherwise provided in subparagraph b of this paragraph, for the fiscal year beginning July 1, 2022, and for each fiscal year thereafter, eighty-seven one-hundredths percent (0.87%) shall be paid to the State Treasurer to be further apportioned as follows:
  - (1) twenty-four percent (24%) shall be placed to the credit of the Oklahoma Tourism Promotion Revolving Fund, but in no event shall such apportionment exceed Five Million Dollars (\$5,000,000.00) in any fiscal year,
  - (2) forty-four percent (44%) shall be placed to the credit of the Oklahoma Tourism Capital Improvement Revolving Fund, but in no event shall such apportionment exceed Nine Million Dollars (\$9,000,000.00) in any fiscal year, and
  - (3) thirty-two percent (32%) shall be placed to the credit of the Oklahoma Route 66 Commission Revolving Fund, but in no event shall such apportionment exceed Six Million Six Hundred Thousand Dollars (\$6,600,000.00) in any fiscal year, and
  - b. any amounts which exceed the limitations of subparagraph a of this paragraph shall be placed to the credit of the General Revenue Fund; and
- 5. For the fiscal year beginning July 1, 2015, and for each fiscal year thereafter, six one-hundredths percent (0.06%) shall be placed to the credit of the Oklahoma Historical Society Capital Improvement and Operations Revolving Fund, but in no event shall

such apportionment exceed the total amount apportioned pursuant to this paragraph for the fiscal year ending on June 30, 2015. Any amounts which exceed the limitations of this paragraph shall be placed to the credit of the General Revenue Fund.

- B. Provided, for the fiscal year beginning July 1, 2007, and every fiscal year thereafter, an amount of revenue shall be apportioned to each municipality or county which levies a sales tax subject to the provisions of Section 1357.10 of this title and subsection F of Section 2701 of this title equal to the amount of sales tax revenue of such municipality or county exempted by the provisions of Section 1357.10 of this title and subsection F of Section 2701 of this title. The Oklahoma Tax Commission shall promulgate and adopt rules necessary to implement the provisions of this subsection.
- C. From the monies that would otherwise be apportioned to the General Revenue Fund pursuant to subsection A of this section, there shall be apportioned the following amounts:
  - 1. For the month ending August 31, 2019:
    - a. Nine Million Six Hundred Thousand Dollars (\$9,600,000.00) to the credit of the State Highway Construction and Maintenance Fund created in Section 1501 of Title 69 of the Oklahoma Statutes, and
    - b. Two Million Dollars (\$2,000,000.00) to the credit of the Oklahoma Railroad Maintenance Revolving Fund created in Section 309 of Title 66 of the Oklahoma Statutes;
  - 2. For the month ending September 30, 2019:
    - a. Twenty Million Dollars (\$20,000,000.00) to the credit of the State Highway Construction and Maintenance Fund created in Section 1501 of Title 69 of the Oklahoma Statutes, and
    - b. Two Million Dollars (\$2,000,000.00) to the credit of the Oklahoma Railroad Maintenance Revolving Fund

created in Section 309 of Title 66 of the Oklahoma Statutes;

- 3. For the month ending October 31, 2019:
  - a. Twenty Million Dollars (\$20,000,000.00) to the credit of the State Highway Construction and Maintenance Fund created in Section 1501 of Title 69 of the Oklahoma Statutes, and
  - b. Two Million Dollars (\$2,000,000.00) to the credit of the Oklahoma Railroad Maintenance Revolving Fund created in Section 309 of Title 66 of the Oklahoma Statutes;
- 4. For the month ending November 30, 2019:
  - a. Twenty Million Dollars (\$20,000,000.00) to the credit of the State Highway Construction and Maintenance Fund created in Section 1501 of Title 69 of the Oklahoma Statutes, and
  - b. Two Million Dollars (\$2,000,000.00) to the credit of the Oklahoma Railroad Maintenance Revolving Fund created in Section 309 of Title 66 of the Oklahoma Statutes; and
- 5. For the month ending December 31, 2019:
  - a. Twenty Million Dollars (\$20,000,000.00) to the credit of the State Highway Construction and Maintenance Fund created in Section 1501 of Title 69 of the Oklahoma Statutes, and
  - b. Two Million Dollars (\$2,000,000.00) to the credit of the Oklahoma Railroad Maintenance Revolving Fund created in Section 309 of Title 66 of the Oklahoma Statutes.
- D. For fiscal year 2023, and each subsequent fiscal year, before any other apportionment otherwise required by this section is made to the General Revenue Fund, there shall be apportioned to the

State Public Common School Building Equalization Fund an amount, if any, as required pursuant to Section 3-104 of Title 70 of the Oklahoma Statutes, not to exceed the state sales tax generated by medical marijuana sales in the preceding fiscal year as reported by the Oklahoma Tax Commission.

SECTION 3. This act shall become effective July 1, 2023.

SECTION 4. It being immediately necessary for the preservation of the public peace, health or safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

Passed the Senate the 17th day of May, 2023. Presiding Officer of the Senate Passed the House of Representatives the 19th day of May, 2023. Presiding Officer of the House of Representatives OFFICE OF THE GOVERNOR Received by the Office of the Governor this day of \_\_\_\_\_, 20\_\_\_\_, at \_\_\_\_ o'clock \_\_\_\_\_ M. By: \_\_\_\_\_ Approved by the Governor of the State of Oklahoma this day of \_\_\_\_\_, 20\_\_\_\_, at \_\_\_\_ o'clock \_\_\_\_ M. Governor of the State of Oklahoma OFFICE OF THE SECRETARY OF STATE Received by the Office of the Secretary of State this

day of \_\_\_\_\_, 20 \_\_\_\_, at \_\_\_\_ o'clock \_\_\_\_\_ M.

By: