

An Act

ENROLLED SENATE
BILL NO. 1802

By: Howard of the Senate

and

Kannady of the House

An Act relating to multiple versions of statutes; amending, merging, consolidating and repealing multiple versions of statutes; amending 11 O.S. 2021, Section 50-114, as last amended by Section 1, Chapter 330, O.S.L. 2021; repealing 11 O.S. 2021, Section 50-114, as last amended by Section 3, Chapter 329, O.S.L. 2021; amending 21 O.S. 2021, Section 142A-3, as last amended by Section 1, Chapter 344, O.S.L. 2021; repealing 21 O.S. 2021, Section 142A-3, as last amended by Section 8, Chapter 552, O.S.L. 2021; amending 21 O.S. 2021, Section 1111, as last amended by Section 1, Chapter 253, O.S.L. 2021; repealing 21 O.S. 2021, Section 1111, as last amended by Section 3, Chapter 331, O.S.L. 2021; amending 21 O.S. 2021, Section 1241, as last amended by Section 1, Chapter 176, O.S.L. 2021; repealing 21 O.S. 2021, Section 1241, as last amended by Section 2, Chapter 554, O.S.L. 2021; repealing 21 O.S. 2021, Section 1290.18, as last amended by Section 8, Chapter 146, O.S.L. 2021; repealing 43A O.S. 2021, Section 1-110, as last amended by Section 1, Chapter 38, O.S.L. 2021; repealing 43A O.S. 2021, Section 5-207, as last amended by Section 2, Chapter 38, O.S.L. 2021; amending 47 O.S. 2021, Section 955, as last amended by Section 4, Chapter 334, O.S.L. 2021; repealing 47 O.S. 2021, Section 955, as last amended by Section 1, Chapter 155, O.S.L. 2021; amending 47 O.S. 2021, Section 1132, as last amended by Section 2, Chapter 543, O.S.L. 2021; repealing 47 O.S. 2021, Section 1132, as last amended by Section 2, Chapter 376, O.S.L. 2021; amending 47 O.S. 2021, Section 1141.1, as last amended by Section 13, Chapter 157, O.S.L.

2021; repealing 47 O.S. 2021, Section 1141.1, as last amended by Section 10, Chapter 276, O.S.L. 2021; amending 51 O.S. 2021, Section 152, as last amended by Section 28, Chapter 12, O.S.L. 2021; repealing 51 O.S. 2021, Section 152, as last amended by Section 1, Chapter 41, O.S.L. 2021; repealing 51 O.S. 2021, Section 152, as last amended by Section 1, Chapter 241, O.S.L. 2021; amending 51 O.S. 2021, Section 155, as last amended by Section 3, Chapter 241, O.S.L. 2021; repealing 51 O.S. 2021, Section 155, as last amended by Section 29, Chapter 12, O.S.L. 2021; amending 61 O.S. 2021, Section 103, as last amended by Section 2, Chapter 340, O.S.L. 2021; repealing 61 O.S. 2021, Section 103, as last amended by Section 1, Chapter 244, O.S.L. 2021; amending 62 O.S. 2021, Section 34.32, as last amended by Section 1, Chapter 16, O.S.L. 2021; repealing 62 O.S. 2021, Section 34.32, as last amended by Section 1, Chapter 160, O.S.L. 2021; amending 63 O.S. 2021, Section 426, as amended by Section 2, Chapter 563, O.S.L. 2021; repealing 63 O.S. 2021, Section 426, as amended by Section 13, Chapter 584, O.S.L. 2021; repealing 63 O.S. 2021, Section 426, as amended by Section 6, Chapter 553, O.S.L. 2021; amending 63 O.S. 2021, Section 427.3, as last amended by Section 9, Chapter 553, O.S.L. 2021; repealing 63 O.S. 2021, Section 427.3, as last amended by Section 5, Chapter 584, O.S.L. 2021; amending 63 O.S. 2021, Section 427.4, as amended by Section 10, Chapter 553, O.S.L. 2021; repealing 63 O.S. 2021, Section 427.4, as amended by Section 6, Chapter 584, O.S.L. 2021; amending 63 O.S. 2021, Section 427.16, as amended by Section 18, Chapter 553, O.S.L. 2021; repealing 63 O.S. 2021, Section 427.16, as amended by Section 10, Chapter 584, O.S.L. 2021; amending 63 O.S. 2021, Section 1-317, as last amended by Section 1, Chapter 247, O.S.L. 2021; repealing 63 O.S. 2021, Section 1-317, as last amended by Section 1, Chapter 104, O.S.L. 2021; amending 63 O.S. 2021, Section 1-1962, as last amended by Section 1, Chapter 125, O.S.L. 2021; repealing 63 O.S. 2021, Section 1-1962, as last amended by Section 3, Chapter 284, O.S.L. 2021;

amending 64 O.S. 2021, Section 1013, as last amended by Section 1, Chapter 132, O.S.L. 2021; repealing 64 O.S. 2021, Section 1013, as last amended by Section 2, Chapter 227, O.S.L. 2021; repealing 64 O.S. 2021, Section 1013, as last amended by Section 1, Chapter 228, O.S.L. 2021; amending 68 O.S. 2021, Section 1356, as last amended by Section 1, Chapter 539, O.S.L. 2021; repealing 68 O.S. 2021, Section 1356, as last amended by Section 1, Chapter 580, O.S.L. 2021; amending 68 O.S. 2021, Section 2355, as last amended by Section 1, Chapter 493, O.S.L. 2021; repealing 68 O.S. 2021, Section 2355, as last amended by Section 1, Chapter 492, O.S.L. 2021; amending 68 O.S. 2021, Section 3624, as last amended by Section 13, Chapter 15, O.S.L. 2021; repealing 68 O.S. 2021, Section 3624, as last amended by Section 3, Chapter 312, O.S.L. 2021; amending 70 O.S. 2021, Section 6-187, as last amended by Section 1, Chapter 118, O.S.L. 2021; repealing 70 O.S. 2021, Section 6-187, as last amended by Section 1, Chapter 319, O.S.L. 2021; amending 70 O.S. 2021, Section 11-103.6, as last amended by Section 1, Chapter 322, O.S.L. 2021; repealing 70 O.S. 2021, Section 11-103.6, as last amended by Section 4, Chapter 345, O.S.L. 2021; amending 74 O.S. 2021, Section 85.3A, as last amended by Section 1, Chapter 58, O.S.L. 2021; repealing 74 O.S. 2021, Section 85.3A, as last amended by Section 13, Chapter 101, O.S.L. 2021; amending 75 O.S. 2021, Section 251, as last amended by Section 31, Chapter 12, O.S.L. 2021; repealing 75 O.S. 2021, Section 251, as last amended by Section 6, Chapter 11, O.S.L. 2021; updating statutory cites; and declaring an emergency.

SUBJECT: Duplicate sections

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

SECTION 1. AMENDATORY 11 O.S. 2021, Section 50-114, as last amended by Section 1, Chapter 330, O.S.L. 2021, is amended to read as follows:

Section 50-114. A. The State Board is hereby authorized to pay out of funds in the System a monthly service pension to any member eligible as hereinafter provided, not exceeding in any event the amount of money in such funds and not exceeding in any event the accrued retirement benefit for such member, except as provided for herein. In order for a member to be eligible for such service pension the following requirements must be complied with:

1. The member's service with the police department for any participating municipality must have ceased; however, a member may be subsequently reemployed in the position of police chief pursuant to subsection C of Section 50-112 of this title;

2. The member must have reached the member's normal retirement date; and

3. The member must have complied with any agreement as to contributions by the member and other members to any funds of the System where said agreement has been made as provided by this article; provided, that should a retired member receive disability benefits as provided in this and other sections of this article, the time the retired member is receiving said disability benefits shall count as time on active service if the retired member should be recalled by the Chief of Police from said disability retirement. It shall be necessary before said time shall be counted toward retirement that the retired member make the same contribution as the member would have otherwise made if on active service for the time the retired member was disabled.

B. Any member complying with all requirements of this article, who reaches normal retirement date, upon application, shall be retired at the accrued retirement benefit. When a member has served for the necessary number of years and is otherwise eligible, as provided in this article, if such member is discharged without cause by the participating municipality, the member shall be eligible for a pension.

C. Effective July 1, 1989, in no event shall commencement of distribution of the accrued retirement benefit of a member be delayed beyond April 1 of the calendar year following the later of:

1. The calendar year in which the member reaches seventy and one-half (70 1/2) years of age for a member who attains age seventy and one-half (70 1/2) before January 1, 2020, or effective for distributions required to be made after December 31, 2019, the calendar year in which the member reaches seventy-two (72) years of age for an individual who attains age seventy and one-half (70 1/2) after December 31, 2019; or

2. The actual retirement date of the member.

For distributions made for calendar years beginning on or after January 1, 2001, through December 31, 2004, the System shall apply the minimum distribution requirements and incidental benefit requirements of Section 401(a)(9) of the Internal Revenue Code of 1986, as amended, in accordance with the regulations under Section 401(a)(9) of the Internal Revenue Code of 1986, as amended, which were proposed on January 17, 2001, notwithstanding any provision of the System to the contrary. For distributions made for calendar years beginning on or after January 1, 2005, the System shall apply the minimum distribution incidental benefit requirements, incidental benefit requirements, and minimum distribution requirements of Section 401(a)(9) of the Internal Revenue Code of 1986, as amended, in accordance with the final regulations under Section 401(a)(9) of the Internal Revenue Code of 1986, as amended, including Treasury Regulations Sections 1.401(a)(9)-1 through 1.401(a)(9)-9; provided, however, that for distributions required to be made after December 31, 2019, for individuals who attain seventy and one-half (70 1/2) years of age after December 31, 2019, such distributions shall take into account that age 70 1/2 was stricken and age 72 was inserted in Section 401(a)(9)(B)(iv)(I), Section 401(a)(9)(C)(i)(I) and Section 401(a)(9)(C)(ii)(I) of the Internal Revenue Code of 1986, as amended, notwithstanding any provision of the System to the contrary. Effective January 1, 2009, with respect to the Oklahoma Police Deferred Option Plan, to the extent applicable, no minimum distribution is required for 2009 in accordance with Section 401(a)(9)(H) of the Internal Revenue Code of 1986, as amended.

Effective September 8, 2009, notwithstanding anything to the contrary of the System, the System, which is a governmental plan (within the meaning of Section 414(d) of the Internal Revenue Code of 1986, as amended) is treated as having complied with Section 401(a)(9) of the Internal Revenue Code of 1986, as amended, for all years to which Section 401(a)(9) of the Internal Revenue Code of 1986, as amended, applies to the System if the System complies with a reasonable and good-faith interpretation of Section 401(a)(9) of the Internal Revenue Code of 1986, as amended.

D. In the event of the death of any member who has been awarded a retirement benefit or is eligible therefor as provided in this section, such member's beneficiaries shall be paid such retirement benefit. The remaining portion of the member's retirement benefit shall be distributed to the beneficiaries at least as rapidly as under the method of distribution to the member. Effective March 1, 1997, if a member to whom a retirement benefit has been awarded or who is eligible therefor dies prior to the date as of which the total amount of retirement benefit paid equals the total amount of the employee contributions paid by or on behalf of the member and the member does not have a surviving beneficiary under paragraph 13 of Section 50-101 of this title, the total benefits paid as of the date of the member's death shall be subtracted from the accumulated employee contribution amount and the balance, if greater than zero (0), shall be paid to the member's estate.

E. The State Board may review and affirm a member's request for retirement benefits prior to the member's normal retirement date provided that no retirement benefits are paid prior to the normal retirement date.

F. A member retired under the provisions of this article may apply to the State Board to have the member's retirement benefits set aside and may make application for disability benefits. Upon approval of the disability benefits, the member would become subject to all provisions of this article pertaining to disability retirement.

G. Upon the death of a retired member ~~or a beneficiary~~, the benefit payment for the month in which the retired member ~~or beneficiary~~ died, if not previously paid, shall be made to the beneficiary of the member, which shall include a successor in

interest for whom an affidavit is provided to the System in accordance with Section 393 of Title 58 of the Oklahoma Statutes, or ~~to the member's or beneficiary's estate~~ if there is no surviving beneficiary under paragraph 13 of Section 50-101 of this title, to the member's estate or, if properly designated by the member, a trust. Upon the death of a beneficiary, the benefit payment for the month in which the beneficiary died, if not previously paid, shall be made to the beneficiary's estate or, if properly designated by the beneficiary, to a trust. Such benefit payment shall be made in an amount equal to a full monthly benefit payment regardless of the day of the month in which the retired member or beneficiary died.

H. If the requirements of Section 50-114.4 of this title are satisfied, a member who, by reason of attainment of normal retirement date or age, is separated from service as a public safety officer with the member's participating municipality, may elect to have payment made directly to the provider for qualified health insurance premiums by deduction from his or her monthly pension payment, after December 31, 2006, in accordance with Section 402(1) of the Internal Revenue Code of 1986, as amended.

SECTION 2. REPEALER 11 O.S. 2021, Section 50-114, as last amended by Section 3, Chapter 329, O.S.L. 2021, is hereby repealed.

SECTION 3. AMENDATORY 21 O.S. 2021, Section 142A-3, as last amended by Section 1, Chapter 344, O.S.L. 2021, is amended to read as follows:

Section 142A-3. A. Upon the preliminary investigation of a violent crime, it shall be the duty of the peace officer who interviews the victim of such crime to inform the victim, or a responsible adult if the victim is a minor child or an incompetent person, or the family member who receives death notification in the case of a homicide, in writing, of their rights as a crime victim. Written notification shall consist of handing the victim, responsible adult, if the victim is a minor child or an incompetent person, or family member receiving death notification, a preprinted card or brochure that, at a minimum, includes the following information:

1. A statement that reads, "As a victim of crime, you have certain rights";

2. Telephone and address information for the local District Attorney Victim-Witness Coordinator; and

3. The website address where victims can access a full list of their rights, additional information, and how to apply for crime victim compensation assistance.

B. A victim of domestic abuse has the right to be informed by the first peace officer who interviews the victim of domestic abuse of the twenty-four-hour statewide telephone communication service established by Section 18p-5 of Title 74 of the Oklahoma Statutes and to give notice to the victim of certain rights. The notice shall consist of handing such victim the following statement:

"As a victim of domestic abuse, you have certain rights. These rights are as follows:

1. The right to request that charges be pressed against your assailant;

2. The right to request protection from any harm or threat of harm arising out of your cooperation with law enforcement and prosecution efforts as far as facilities are available and to be provided with information on the level of protection available;

3. The right to be informed of financial assistance and other social services available as a result of being a victim including information on how to apply for the assistance and services; and

4. The right to file a petition for a protective order or, when the domestic abuse occurs when the court is not open for business, to request an emergency temporary protective order."

C. The victim of ~~rape or forcible sodomy~~ sexual assault, as defined in Section 142.20 of this title, has the right to be informed by the peace officer who interviews the victim of ~~the rape or forcible sodomy~~ sexual assault, or a responsible adult if the victim is a minor child or an incompetent person, of the twenty-four-hour statewide telephone communication service established by

the Office of the Attorney General for victims of sexual assault pursuant to Section 18p-5 of Title 74 of the Oklahoma Statutes and to give notice to the victim or such responsible adult of certain rights of the victim. The notice shall consist of handing such victim or responsible adult a written statement in substantially the following form:

"As a victim of ~~the crime of rape or forcible sodomy~~ sexual assault, you have certain rights. These rights are as follows:

1. The right to request that charges be pressed against your assailant;

2. The right to request protection from any harm or threat of harm arising out of your cooperation with law enforcement and prosecution efforts as far as facilities are available and to be provided with information on the level of protection available;

3. The right to be informed of financial assistance and other social services available to victims including information on how to apply for the assistance and services;

4. The right to a free forensic medical examination; ~~and~~

5. The right to be informed by the district attorney of other victim's rights available pursuant to Section 142A-2 of ~~Title 21 of the Oklahoma Statutes~~ this title;

6. The right to speak with a sexual assault victims' advocate;

7. The right to request and receive the status and results of the analysis of the sexual assault forensic evidence; and

8. The right to request a copy of the police report."

D. Upon the preliminary investigation of a domestic violence crime involving intimate partner violence, the first peace officer who interviews the victim of domestic abuse shall assess the potential for danger by asking a series of questions provided on a lethality assessment form available on the Oklahoma Attorney General website. The lethality assessment form shall include the following questions:

1. Has the person ever used a weapon against the victim or threatened the victim with a weapon?

2. Has the person threatened to kill the victim or children of the victim?

3. Does the victim think the person will try to kill the victim?

4. Has the person ever tried to choke the victim?

5. Is the person violently or constantly jealous or does the person control most of the daily activities of the victim?

6. Has the victim left or separated from the person after living together or being married?

7. Is the person unemployed?

8. Has the person ever tried to kill himself or herself?

9. Does the victim have a child that the person knows is not his or her own child?

10. Does the person follow or spy on the victim or leave the victim threatening messages?

11. Is there anything else that worries the victim about his or her safety and if so, what worries the victim?

E. If the results of the lethality assessment indicate a referral is suggested, the assessing officer shall implement the protocol referral process to a domestic violence advocate from a certified or tribal program as follows:

1. Advise the victim of the results of the assessment;

2. Advise the victim that based on the results of the assessment the officer will call the domestic violence hotline to allow the victim to speak with an advocate;

3. If the victim does not want to speak with an advocate, the officer shall document the refusal on the form.

F. Regardless of the results of the lethality assessment, referral information for shelters, domestic violence programs and other social services shall be provided to the victim.

SECTION 4. REPEALER 21 O.S. 2021, Section 142A-3, as last amended by Section 8, Chapter 552, O.S.L. 2021, is hereby repealed.

SECTION 5. AMENDATORY 21 O.S. 2021, Section 1111, as last amended by Section 1, Chapter 253, O.S.L. 2021, is amended to read as follows:

Section 1111. Rape is an act of sexual intercourse involving vaginal or anal penetration accomplished with a male or female within or without the bonds of matrimony who may be of the same or the opposite sex as the perpetrator under any of the following circumstances:

1. Where the victim is under sixteen (16) years of age;
2. Where the victim is incapable through mental illness or any other unsoundness of mind, whether temporary or permanent, of giving legal consent;
3. Where force or violence is used or threatened, accompanied by apparent power of execution to the victim or to another person;
4. Where the victim is intoxicated by a narcotic or anesthetic agent, administered by or with the privity of the accused as a means of forcing the victim to submit;
5. Where the victim is at the time unconscious of the nature of the act and this fact is known to the accused;
6. Where the victim submits to sexual intercourse under the belief that the person committing the act is a spouse, and this belief is induced by artifice, pretense, or concealment practiced by the accused or by the accused in collusion with the spouse with intent to induce that belief. In all cases of collusion between the

accused and the spouse to accomplish such act, both the spouse and the accused, upon conviction, shall be deemed guilty of rape;

7. Where the victim is under the legal custody or supervision of a state agency, a federal agency, a county, a municipality or a political subdivision and engages in sexual intercourse with a state, federal, county, municipal or political subdivision employee or an employee of a contractor of the state, the federal government, a county, a municipality or a political subdivision that exercises authority over the victim, or the subcontractor or employee of a subcontractor of the contractor of the state or federal government, a county, a municipality or a political subdivision that exercises authority over the victim;

8. Where the victim is at least sixteen (16) years of age and is less than twenty (20) years of age and is a student, or under the legal custody or supervision of any public or private elementary or secondary school, junior high or high school, or public vocational school, and engages in sexual intercourse with a person who is eighteen (18) years of age or older and is an employee of the same school system; or

9. Where the victim is nineteen (19) years of age or younger and is in the legal custody of a state agency, federal agency or tribal court and engages in sexual intercourse with a foster parent or foster parent applicant; ~~or~~

~~10. Where the victim is at least sixteen (16) years of age but less than eighteen (18) years of age and the perpetrator of the crime is a person responsible for the child's health, safety or welfare. "Person responsible for the child's health, safety or welfare" shall include, but not be limited to:~~

- ~~a. a parent,~~
- ~~b. a legal guardian,~~
- ~~c. custodian,~~
- ~~d. a foster parent,~~

- ~~e. a person eighteen (18) years of age or older with whom the child's parent cohabitates,~~
- ~~f. any other adult residing in the home of the child,~~
- ~~g. an agent or employee of a public or private residential home, institution, facility or day treatment program as defined in Section 175.20 of Title 10 of the Oklahoma Statutes, or~~
- ~~h. an owner, operator or employee of a child care facility, as defined by Section 402 of Title 10 of the Oklahoma Statutes.~~

SECTION 6. REPEALER 21 O.S. 2021, Section 1111, as last amended by Section 3, Chapter 331, O.S.L. 2021, is hereby repealed.

SECTION 7. AMENDATORY 21 O.S. 2021, Section 1241, as last amended by Section 1, Chapter 176, O.S.L. 2021, is amended to read as follows:

Section 1241. A. Any person who shall furnish to any person under the age of twenty-one (21) by gift, sale or otherwise any cigarettes, cigarette papers, cigars, bidis, snuff, chewing tobacco, or any other form of tobacco product, nicotine product or vapor ~~products~~ product shall be guilty of a misdemeanor and, upon conviction, shall be punished by a fine in the amount of not less than Twenty-five Dollars (\$25.00) nor more than Two Hundred Dollars (\$200.00) and by imprisonment in the county jail for a term of not less than ten (10) days nor more than ninety (90) days for each offense. For the purposes of this section, the term "vapor product" shall have the same meaning as provided in the Prevention of Youth Access to Tobacco Act.

B. The provisions of subsection A of this section shall not apply to persons performing activities as part of a scientific study being conducted by a research institution for the purpose of medical research to further efforts in cigarette and tobacco use prevention and cessation and tobacco product regulation, provided that such medical research has been approved by a properly accredited institutional review board pursuant to applicable federal regulations.

SECTION 8. REPEALER 21 O.S. 2021, Section 1241, as last amended by Section 2, Chapter 554, O.S.L. 2021, is hereby repealed.

SECTION 9. REPEALER 21 O.S. 2021, Section 1290.18, as last amended by Section 8, Chapter 146, O.S.L. 2021, is hereby repealed.

SECTION 10. REPEALER 43A O.S. 2021, Section 1-110, as last amended by Section 1, Chapter 38, O.S.L. 2021, is hereby repealed.

SECTION 11. REPEALER 43A O.S. 2021, Section 5-207, as last amended by Section 2, Chapter 38, O.S.L. 2021, is hereby repealed.

SECTION 12. AMENDATORY 47 O.S. 2021, Section 955, as last amended by Section 4, Chapter 334, O.S.L. 2021, is amended to read as follows:

Section 955. A. Any officer of the Department of Public Safety or any other political subdivision of this state is hereby authorized to cause to be towed any vehicle found upon public roads, highways, streets, turnpikes, private parking lots accessible to the public, other public places or upon any private road, street, alley or lane which provides access to one or more single-family or multifamily dwellings when:

1. A report has been made that the vehicle has been stolen or taken without the consent of its owner;

2. The officer has reason to believe the vehicle has been abandoned as defined in Sections 901 and 902 of this title;

3. The person driving or in control of the vehicle is arrested for an alleged offense for which the officer is required by law to take the person arrested or summoned before a proper magistrate without unnecessary delay;

4. At the scene of an accident, if the owner or driver is not in a position to take charge of the vehicle and direct or request its proper removal;

5. The officer has probable cause that the person operating the vehicle has not been granted driving privileges or that the driving privileges of the person are currently suspended, revoked, canceled, denied, or disqualified;

6. The officer has probable cause that the vehicle has been used in the commission of a felony offense and the officer has obtained a search warrant authorizing the search and seizure of the vehicle;

7. The officer has probable cause that the vehicle is not insured as required by the Compulsory Insurance Law of this state; or

8. The vehicle is involved in a fatal motor vehicle collision and is needed for evidentiary purposes; or

9. A vehicle is left unattended upon any street, sidewalk, alley or thoroughfare and constitutes a hazard or obstruction to the normal movement of public transit along a rail fixed guideway. An unattended vehicle shall be deemed to constitute an obstruction if any portion of the vehicle remains in that lane utilized for the rail fixed guideway as designated by traffic lane markings or if any portion of the vehicle is outside of the designated parking location and protrudes into the lane of traffic utilized for the rail fixed guideway. For purposes of this paragraph, the head of a political subdivision's transportation division may authorize employees to cause to be towed any vehicle which constitutes a hazard or obstruction to the normal movement of public transit along a rail fixed guideway.

No vehicle shall be released after impoundment unless the owner provides to the storing facility proof of valid insurance or an affidavit of nonuse on the roadway, or in the event of a release request from an insurer or the representative of the insurer who has accepted liability for the vehicle, no such proof of insurance or affidavit of nonuse on the roadway shall be required.

B. A licensed wrecker operator is not liable for damage to a vehicle, vessel, or cargo that obstructs the normal movement of traffic or creates a hazard to traffic and is removed in compliance

with the request of a law enforcement officer, unless there is failure to exercise reasonable care in the performance of the act or for conduct that is willful or malicious.

C. Each officer of the Department shall use the services of the licensed wrecker operator whose location is nearest to the vehicle to be towed in all instances in subsection A of this section. The requests for services may be alternated or rotated among all licensed wrecker operators who are located within a reasonable radius of each other. In like manner, the officer shall advise any person requesting information as to the availability of a wrecker or towing service, the name of the nearest licensed wrecker operator, giving equal consideration to all licensed wrecker operators located within a reasonable radius of each other. In cities of less than fifty thousand (50,000) population, all licensed wrecker operators located near or in the city limits of such cities shall be considered as being equal distance and shall be called on an equal basis as nearly as possible. In counties bordering other states, if the officer deems safety and time considerations warrant, the officer may call a wrecker or towing service that is not on the rotation log.

D. Any officer of the Department who has been requested by a person in need of wrecker or towing service to call a specific wrecker or towing service for such person, and who calls a different wrecker or towing service other than the one requested, without the consent of the person, except where hazardous conditions exist, shall be subject to progressive discipline issued by the Department except in instances where a vehicle is removed from the roadway under the authority of paragraphs 3, 4 and 6 of subsection A of this section.

E. Operators conducting a tow under this section shall release all personal property within the vehicle to an insurer or representative of the insurer who has accepted liability for the vehicle, or to the registered owner or the owner's personal representative as designated by the registered owner on a form approved by the Department. The registered owner or representative of the registered owner shall provide proof of identity in accordance with the Department's rules related to establishing identity. Upon the release of personal property to an insurer or representative of the insurer, wrecker operators shall be exempt

from all liability and shall be held harmless for any losses or claims of loss. Personal property shall include everything in a vehicle except the vehicle, the attached or installed equipment, vehicle keys or devices to start and unlock the vehicle, and the spare tire and tools to change the tire. Interlock devices may be removed pursuant to Section 11-902a of this title. If release of personal property occurs during normal business hours as prescribed by the Corporation Commission, it shall be at no cost to the registered owner or the owner prior to the repossession. After-hour fees may be assessed as prescribed by this Chapter or by the Corporation Commission, when the release of property is made after the prescribed normal business hours.

F. The operator of a wrecker or towing service may request a person offering proof of ownership of personal property and any interlock device to execute a form provided by the operator exempting the operator from liability for such release.

SECTION 13. REPEALER 47 O.S. 2021, Section 955, as last amended by Section 1, Chapter 155, O.S.L. 2021 is hereby repealed.

SECTION 14. AMENDATORY 47 O.S. 2021, Section 1132, as last amended by Section 2, Chapter 543, O.S.L. 2021 is amended to read as follows:

A. For all vehicles, unless otherwise specifically provided by the Oklahoma Vehicle License and Registration Act, a registration fee shall be assessed at the time of initial registration by the owner and annually thereafter, for the use of the avenues of public access within this state in the following amounts:

1. For the first through the fourth year of registration in this state or any other state, Eighty-five Dollars (\$85.00);

2. For the fifth through the eighth year of registration in this state or any other state, Seventy-five Dollars (\$75.00);

3. For the ninth through the twelfth year of registration in this state or any other state, Fifty-five Dollars (\$55.00);

4. For the thirteenth through the sixteenth year of registration in this state or any other state, Thirty-five Dollars (\$35.00); and

5. For the seventeenth and any following year of registration in this state or any other state, Fifteen Dollars (\$15.00).

The registration fee provided for in this subsection shall be in lieu of all other taxes, general or local, unless otherwise specifically provided.

On and after January 1, 2022, if a physically disabled license plate is issued pursuant to paragraph 3 of subsection B of Section 1135.1 of this title, any registration fee required for such license plate and the fee required pursuant to this subsection shall be remitted at the same time and subject to a single registration period. Upon receipt of a physically disabled license plate, the standard issue license plate must be surrendered to the Oklahoma Tax Commission or motor license agent. The physically disabled license plate must be properly displayed as required for a standard issue license plate and will be the sole license plate issued and assigned to the vehicle. The Oklahoma Tax Commission shall determine, by rule, a method for making required fee adjustments when a physically disabled license plate is obtained during a twelve-month period for which a registration fee has already been remitted pursuant to this subsection. The combination of fees in a single remittance shall not alter the apportionment otherwise provided for by law.

B. For all-terrain vehicles and motorcycles used exclusively for use off roads or highways purchased on or after July 1, 2005, and for all-terrain vehicles and motorcycles used exclusively for use off roads or highways purchased prior to July 1, 2005, which the owner chooses to register pursuant to the provisions of Section 1115.3 of this title, an initial and nonrecurring registration fee of Eleven Dollars (\$11.00) shall be assessed at the time of initial registration by the owner. Nine Dollars (\$9.00) of the registration fee shall be deposited in the Oklahoma Tax Commission Reimbursement Fund. Two Dollars (\$2.00) of the registration fee shall be retained by the motor license agent. The fees required by subsection A of this section shall not be required for all-terrain vehicles or motorcycles used exclusively off roads and highways.

C. For utility vehicles used exclusively for use off roads or highways purchased on or after July 1, 2008, and for utility vehicles used exclusively for use off roads or highways purchased prior to July 1, 2008, which the owner chooses to register pursuant to the provisions of Section 1115.3 of this title, an initial and nonrecurring registration fee of Eleven Dollars (\$11.00) shall be assessed at the time of initial registration by the owner. Nine Dollars (\$9.00) of the registration fee shall be deposited in the Oklahoma Tax Commission Reimbursement Fund. Two Dollars (\$2.00) of the registration fee shall be retained by the motor license agent. The fees required by subsection A of this section shall not be required for utility vehicles used exclusively off roads and highways.

D. There shall be a credit allowed with respect to the fee for registration of a new vehicle which is a replacement for:

1. A new original vehicle which is stolen from the purchaser/registrant within ninety (90) days of the date of purchase of the original vehicle as certified by a police report or other documentation as required by the Oklahoma Tax Commission; or

2. A defective new original vehicle returned by the purchaser/registrant to the seller within six (6) months of the date of purchase of the defective new original vehicle as certified by the manufacturer.

The credit shall be in the amount of the fee for registration which was paid for the new original vehicle and shall be applied to the registration fee for the replacement vehicle. In no event will the credit be refunded.

E. Upon every transfer or change of ownership of a vehicle, the new owner shall obtain title for and, except in the case of salvage vehicles and manufactured homes, register the vehicle within thirty (30) days of change of ownership and pay a transfer fee of Fifteen Dollars (\$15.00) in addition to any other fees provided for in the Oklahoma Vehicle License and Registration Act. No new decal shall be issued to the registrant. Thereafter, the owner shall register the vehicle annually on the anniversary date of its initial registration in this state and shall pay the fees provided in subsection A of this section and receive a decal evidencing such

payment. Provided, used motor vehicle dealers shall be exempt from the provisions of this section.

F. In the event a new or used vehicle is not registered, titled and tagged within thirty (30) days from the date of transfer of ownership, the penalty for the failure of the owner of the vehicle to register the vehicle within thirty (30) days shall be One Dollar (\$1.00) per day, provided that in no event shall the penalty exceed One Hundred Dollars (\$100.00). No penalty shall be waived by the Oklahoma Tax Commission or any motor license agent except as provided in subsection C of Section 1127 of this title, or when it can be shown the vehicle was stolen as certified by a police report or other documentation as required by the Oklahoma Tax Commission. Of each dollar penalty collected pursuant to this subsection:

1. Twenty-one cents (\$0.21) shall be apportioned as provided in Section 1104 of this title;

2. Twenty-one cents (\$0.21) shall be retained by the motor license agent; and

3. Fifty-eight cents (\$0.58) shall be deposited in the General Revenue Fund.

SECTION 15. REPEALER 47 O.S. 2021, Section 1132, as last amended by Section 2, Chapter 376, O.S.L. 2021, is hereby repealed.

SECTION 16. AMENDATORY 47 O.S. 2021, Section 1141.1, as last amended by Section 13, Chapter 157, O.S.L. 2021, is amended to read as follows:

Section 1141.1. A. Each motor license agent shall be entitled to retain the following amounts from the taxes and fees collected by such agent to be used to fund the operation of the office of such motor license agent subject to the provisions of Sections 1140 through 1147 of this title:

1. ~~Beginning July 1, 2005, Two Dollars and eighty-one cents (\$2.81) for each vehicle registered and for each special license plate issued pursuant to the Oklahoma Vehicle License and Registration Act.~~ Beginning July 1, 2006, and thereafter through December 31, 2021, Three Dollars and fifty-six cents (\$3.56) for

each vehicle registered and for each special license plate issued pursuant to the Oklahoma Vehicle License and Registration Act;

2. Beginning on or after January 1, 2022, and for all subsequent years, if a special or personalized license plate is issued pursuant to Sections 1135.1 through 1135.7 of this title and remittance is combined with the registration required pursuant to Section 1132 of this title, Seven Dollars and twelve cents (\$7.12);

3. One Dollar and twenty-five cents (\$1.25) for each certificate of title issued for boats and motors pursuant to the Oklahoma Statutes;

~~3.~~ 4. For each certificate of registration issued for boats and motors pursuant to the Oklahoma Statutes, an amount determined pursuant to the provisions of subsection B of this section;

~~4.~~ 5. Two Dollars and twenty-five cents (\$2.25) for each certificate of title issued pursuant to the Oklahoma Vehicle License and Registration Act. Provided, the fee retention amount for certificates of title issued pursuant to the provisions of subsection H of Section 1105 of this title, in which an insurer pays the optional twenty-two-dollar-fee amount, is Four Dollars and fifty cents (\$4.50);

~~5.~~ 6. Beginning October 1, 2000, three percent (3%) of the vehicle excise tax collected pursuant to Section 2103 of Title 68 of the Oklahoma Statutes. Beginning July 1, 2001, each motor license agent shall be entitled to retain three and one hundred twenty-five one-thousandths percent (3.125%) of the vehicle excise tax collected pursuant to Section 2103 of Title 68 of the Oklahoma Statutes. Beginning July 1, 2002, and for all subsequent years, each motor license agent shall be entitled to retain three and twenty-five one-hundredths percent (3.25%) of the vehicle excise tax collected pursuant to Section 2103 of Title 68 of the Oklahoma Statutes. However, beginning July 1, 2003, the Legislature shall annually review the percentage to be retained by the motor license agents pursuant to this paragraph to determine whether such percentage should be adjusted;

~~6.~~ 7. Four percent (4%) of the excise tax collected on the transfer of boats and motors pursuant to the Oklahoma Statutes;

~~7.~~ 8. Two Dollars (\$2.00) for each driver license, endorsement, identification license, or renewal or duplicate issued pursuant to Section 6-101 et seq. of this title;

~~8.~~ 9. Two Dollars (\$2.00) for the recording of security interests as provided in Section 1110 of this title;

~~9.~~ 10. Two Dollars (\$2.00) for each inspection conducted pursuant to subsection L of Section 1105 of this title;

~~10.~~ 11. Three Dollars (\$3.00) for each inspection conducted pursuant to subsection M of Section 1105 of this title;

~~11.~~ 12. One Dollar (\$1.00) for each certificate of ownership filed pursuant to subsection R of Section 1105 of this title;

~~12.~~ 13. One Dollar (\$1.00) for each temporary permit issued pursuant to Section 1124 of this title;

~~13.~~ 14. One Dollar and fifty cents (\$1.50) for processing each proof of financial responsibility, driver license information, insurance verification information, and other additional information as provided in Section 7-602 of this title;

~~14.~~ 15. The mailing fees and registration fees provided in Sections 1131 and 1140 of this title;

~~15.~~ 16. The notary fee provided in Section 1143 of this title;

~~16.~~ 17. Three Dollars (\$3.00) for each lien entry form completed and recorded on a certificate of title pursuant to subsection G of Section 1105 of this title;

~~17.~~ 18. Seven Dollars (\$7.00) for each notice of transfer as provided by subsection B of Section 1107.4 of this title;

~~18.~~ 19. Seven Dollars (\$7.00) for each certificate of title or each certificate of registration issued for repossessed vehicles pursuant to Section 1126 of this title;

~~19.~~ 20. Any amount specifically authorized by law to be retained by the motor license agent for the furnishing of a summary of a traffic record;

~~20.~~ 21. Beginning July 1, 2009, each motor license agent shall also be entitled to a portion of the penalties for delinquent registration or payment of excise tax as provided for in subsection C of Section 1115, subsection F of Section 1132 and subsection C of Section 1151 of this title and of subsection A of Section 2103 of Title 68 of the Oklahoma Statutes;

~~21.~~ 22. Beginning with the effective date of this act, each motor license agent shall be entitled to retain Three Dollars and fifty-six cents (\$3.56) for each electric vehicle registered pursuant to the provisions of this act and such amount shall be in addition to any other amount otherwise authorized by this section to be retained with respect to a vehicle; and

~~22.~~ 23. Beginning with the effective date of this act, each motor license agent shall be entitled to retain three and twenty-five one-hundredths percent (3.25%) of the vehicle excise tax collected pursuant to Section 2103 of Title 68 of the Oklahoma Statutes for each electric vehicle but such amount shall not be in addition to any other amount otherwise authorized by this section to be retained with respect to a vehicle.

The balance of the funds collected shall be remitted to the Oklahoma Tax Commission as provided in Section 1142 of this title to be apportioned pursuant to Section 1104 of this title.

B. For each certificate of registration issued for boats and motors, each motor license agent shall be entitled to retain the greater of One Dollar and twenty-five cents (\$1.25) or an amount to be determined by the Tax Commission according to the provisions of this subsection. At the end of fiscal year 1997 and each fiscal year thereafter, the Tax Commission shall compute the average amount of registration fees for all boats and motors registered in this state during the fiscal year and shall multiply the result by six and twenty-two one-hundredths percent (6.22%). The resulting product shall be the amount which may be retained by each motor license agent for each certificate of registration for boats and motors issued during the following calendar year.

SECTION 17. REPEALER 47 O.S. 2021, Section 1141.1, as last amended by Section 10, Chapter 276, O.S.L. 2021, is hereby repealed.

SECTION 18. AMENDATORY 51 O.S. 2021, Section 152, as last amended by Section 28, Chapter 12, O.S.L. 2021, is amended to read as follows:

Section 152. As used in The Governmental Tort Claims Act:

1. "Action" means a proceeding in a court of competent jurisdiction by which one party brings a suit against another;

2. "Agency" means any board, commission, committee, department or other instrumentality or entity designated to act in behalf of the state or a political subdivision;

3. "Charitable health care provider" means a person who is licensed, certified, or otherwise authorized by the laws of this state to administer health care in the ordinary course of business or the practice of a profession and who provides care to a medically indigent person, as defined in paragraph 9 of this section, with no expectation of or acceptance of compensation of any kind;

4. "Claim" means any written demand presented by a claimant or the claimant's authorized representative in accordance with ~~this act~~ the Governmental Tort Claims Act to recover money from the state or political subdivision as compensation for an act or omission of a political subdivision or the state or an employee;

5. "Claimant" means the person or the person's authorized representative who files notice of a claim in accordance with The Governmental Tort Claims Act. Only the following persons and no others may be claimants:

- a. any person holding an interest in real or personal property which suffers a loss, provided that the claim of the person shall be aggregated with claims of all other persons holding an interest in the property and the claims of all other persons which are derivative

of the loss, and that multiple claimants shall be considered a single claimant,

- b. the individual actually involved in the accident or occurrence who suffers a loss, provided that the individual shall aggregate in the claim the losses of all other persons which are derivative of the loss, or
- c. in the case of death, an administrator, special administrator or a personal representative who shall aggregate in the claim all losses of all persons which are derivative of the death;

6. "Community health care provider" means:

- a. a health care provider who volunteers services at a community health center that has been deemed by the U.S. Department of Health and Human Services as a federally qualified health center as defined by 42 U.S.C., Section 1396d(1) (2) (B),
- b. a health provider who provides services to an organization that has been deemed a federally qualified look-alike community health center, and
- c. a health care provider who provides services to a community health center that has made application to the U.S. Department of Health and Human Services for approval and deeming as a federally qualified look-alike community health center in compliance with federal application guidance, and has received comments from the U.S. Department of Health and Human Services as to the status of such application with the established intent of resubmitting a modified application, or, if denied, a new application, no later than six (6) months from the date of the official notification from the U.S. Department of Health and Human Services requiring resubmission of a new application;

7. "Employee" means any person who is authorized to act in behalf of a political subdivision or the state whether that person

is acting on a permanent or temporary basis, with or without being compensated or on a full-time or part-time basis.

a. Employee also includes:

- (1) all elected or appointed officers, members of governing bodies and other persons designated to act for an agency or political subdivision, but the term does not mean a person or other legal entity while acting in the capacity of an independent contractor or an employee of an independent contractor,
- (2) from September 1, 1991, through June 30, 1996, licensed physicians, licensed osteopathic physicians and certified nurse-midwives providing prenatal, delivery or infant care services to State Department of Health clients pursuant to a contract entered into with the State Department of Health in accordance with paragraph 3 of subsection B of Section 1-106 of Title 63 of the Oklahoma Statutes but only insofar as services authorized by and in conformity with the terms of the contract and the requirements of Section 1-233 of Title 63 of the Oklahoma Statutes, and
- (3) any volunteer, full-time or part-time firefighter when performing duties for a fire department provided for in subparagraph j of paragraph 11 of this section.

b. For the purpose of The Governmental Tort Claims Act, the following are employees of this state, regardless of the place in this state where duties as employees are performed:

- (1) physicians acting in an administrative capacity,
- (2) resident physicians and resident interns participating in a graduate medical education program of the University of Oklahoma Health Sciences Center, the College of Osteopathic

Medicine of Oklahoma State University, or the Department of Mental Health and Substance Abuse Services,

- (3) faculty members and staff of the University of Oklahoma Health Sciences Center and the College of Osteopathic Medicine of Oklahoma State University, while engaged in teaching duties,
- (4) physicians who practice medicine or act in an administrative capacity as an employee of an agency of the State of Oklahoma,
- (5) physicians who provide medical care to inmates pursuant to a contract with the Department of Corrections,
- (6) any person who is licensed to practice medicine pursuant to Title 59 of the Oklahoma Statutes, who is under an administrative professional services contract with the Oklahoma Health Care Authority under the auspices of the Oklahoma Health Care Authority Chief Medical Officer, and who is limited to performing administrative duties such as professional guidance for medical reviews, reimbursement rates, service utilization, health care delivery and benefit design for the Oklahoma Health Care Authority, only while acting within the scope of such contract,
- (7) licensed medical professionals under contract with city, county, or state entities who provide medical care to inmates or detainees in the custody or control of law enforcement agencies,
- (8) licensed mental health professionals as defined in Sections 1-103 and 5-502 of Title 43A of the Oklahoma Statutes, who are conducting initial examinations of individuals for the purpose of determining whether an individual meets the criteria for emergency detention as part of a

contract with the Department of Mental Health and Substance Abuse Services, and

- (9) licensed mental health professionals as defined in Sections 1-103 and 5-502 of Title 43A of the Oklahoma Statutes, who are providing mental health or substance abuse treatment services under a professional services contract with the Department of Mental Health and Substance Abuse Services and are providing such treatment services at a state-operated facility.

Physician faculty members and staff of the University of Oklahoma Health Sciences Center and the College of Osteopathic Medicine of Oklahoma State University not acting in an administrative capacity or engaged in teaching duties are not employees or agents of the state.

- c. Except as provided in subparagraph b of this paragraph, in no event shall the state be held liable for the tortious conduct of any physician, resident physician or intern while practicing medicine or providing medical treatment to patients.
- d. For purposes of The Governmental Tort Claims Act, members of the state military forces on state active duty orders or on Title 32 active duty orders are employees of this state, regardless of the place, within or outside this state, where their duties as employees are performed;

8. "Loss" means death or injury to the body or rights of a person or damage to real or personal property or rights therein;

9. "Medically indigent" means a person requiring medically necessary hospital or other health care services for the person or the dependents of the person who has no public or private third-party coverage, and whose personal resources are insufficient to provide for needed health care;

10. "Municipality" means any incorporated city or town, and all institutions, agencies or instrumentalities of a municipality;

11. "Political subdivision" means:

- a. a municipality,
- b. a school district, including, but not limited to, a technology center school district established pursuant to Section 4410, 4411, 4420 or 4420.1 of Title 70 of the Oklahoma Statutes,
- c. a county,
- d. a public trust where the sole beneficiary or beneficiaries are a city, town, school district or county. For purposes of The Governmental Tort Claims Act, a public trust shall include:
 - (1) a municipal hospital created pursuant to Sections 30-101 through 30-109 of Title 11 of the Oklahoma Statutes, a county hospital created pursuant to Sections 781 through 796 of Title 19 of the Oklahoma Statutes, or is created pursuant to a joint agreement between such governing authorities, that is operated for the public benefit by a public trust created pursuant to Sections 176 through 180.4 of Title 60 of the Oklahoma Statutes and managed by a governing board appointed or elected by the municipality, county, or both, who exercises control of the hospital, subject to the approval of the governing body of the municipality, county, or both,
 - (2) a public trust created pursuant to Sections 176 through 180.4 of Title 60 of the Oklahoma Statutes after January 1, 2009, the primary purpose of which is to own, manage, or operate a public acute care hospital in this state that serves as a teaching hospital for a medical residency program provided by a college of

osteopathic medicine and provides care to indigent persons, and

- (3) a corporation in which all of the capital stock is owned, or a limited liability company in which all of the member interest is owned, by a public trust,
- e. for the purposes of The Governmental Tort Claims Act only, a housing authority created pursuant to the provisions of the Oklahoma Housing Authority Act,
- f. for the purposes of The Governmental Tort Claims Act only, corporations organized not for profit pursuant to the provisions of the Oklahoma General Corporation Act for the primary purpose of developing and providing rural water supply and sewage disposal facilities to serve rural residents,
- g. for the purposes of The Governmental Tort Claims Act only, districts formed pursuant to the Rural Water, Sewer, Gas and Solid Waste Management Districts Act,
- h. for the purposes of The Governmental Tort Claims Act only, master conservancy districts formed pursuant to the Conservancy Act of Oklahoma,
- i. for the purposes of The Governmental Tort Claims Act only, a fire protection district created pursuant to the provisions of Section 901.1 et seq. of Title 19 of the Oklahoma Statutes,
- j. for the purposes of The Governmental Tort Claims Act only, a benevolent or charitable corporate volunteer or full-time fire department for an unincorporated area created pursuant to the provisions of Section 592 et seq. of Title 18 of the Oklahoma Statutes,
- k. for purposes of The Governmental Tort Claims Act only, an Emergency Services Provider rendering services within the boundaries of a Supplemental Emergency Services District pursuant to an existing contract

between the Emergency Services Provider and the State Department of Health. Provided, however, that the acquisition of commercial liability insurance covering the activities of such Emergency Services Provider performed within the State of Oklahoma shall not operate as a waiver of any of the limitations, immunities or defenses provided for political subdivisions pursuant to the terms of The Governmental Tort Claims Act,

- l. for purposes of The Governmental Tort Claims Act only, a conservation district created pursuant to the provisions of the Conservation District Act,
- m. for purposes of The Governmental Tort Claims Act, districts formed pursuant to the Oklahoma Irrigation District Act,
- n. for purposes of The Governmental Tort Claims Act only, any community action agency established pursuant to Sections 5035 through 5040 of Title 74 of the Oklahoma Statutes,
- o. for purposes of The Governmental Tort Claims Act only, any organization that is designated as a youth services agency, pursuant to Section 2-7-306 of Title 10A of the Oklahoma Statutes,
- p. for purposes of The Governmental Tort Claims Act only, any judge presiding over a drug court, as defined by Section 471.1 of Title 22 of the Oklahoma Statutes,
- q. for purposes of The Governmental Tort Claims Act only, any child-placing agency licensed by this state to place children in foster family homes, ~~and~~
- r. for purposes of The Governmental Tort Claims Act only, a circuit engineering district created pursuant to Section 687.1 of Title 69 of the Oklahoma Statutes,
- s. for purposes of the Governmental Tort Claims Act only, a substate planning district, regional council of

government or other entity created pursuant to Section 1001 et seq. of Title 74 of the Oklahoma Statutes, and

t. for purposes of The Governmental Tort Claims Act only, a regional transportation authority created pursuant to Section 1370.7 of Title 68 of the Oklahoma Statutes including its contract operator and any railroad operating in interstate commerce that sells a property interest or provides services to a regional transportation authority or allows the authority to use the property or tracks of the railroad for the provision of public passenger rail service to the extent claims against the contract operator or railroad arise out of or are related to or in connection with such property interest, services or operation of the public passenger rail service. Provided, the acquisition of commercial liability insurance to cover the activities of the regional transportation authority, contract operator or railroad shall not operate as a waiver of any liabilities, immunities or defenses provided pursuant to the provisions of the Governmental Tort Claims Act,

and all their institutions, instrumentalities or agencies;

12. "Scope of employment" means performance by an employee acting in good faith within the duties of the employee's office or employment or of tasks lawfully assigned by a competent authority including the operation or use of an agency vehicle or equipment with actual or implied consent of the supervisor of the employee, but shall not include corruption or fraud;

13. "State" means the State of Oklahoma or any office, department, agency, authority, commission, board, institution, hospital, college, university, public trust created pursuant to Title 60 of the Oklahoma Statutes of which the State of Oklahoma is the beneficiary, or other instrumentality thereof;

14. "State active duty" shall be defined in accordance with Section 801 of Title 44 of the Oklahoma Statutes;

15. "State military forces" shall be defined in accordance with Section 801 of Title 44 of the Oklahoma Statutes;

16. "Title 32 active duty" shall be defined in accordance with Section 801 of Title 44 of the Oklahoma Statutes; and

17. "Tort" means a legal wrong, independent of contract, involving violation of a duty imposed by general law, statute, the Constitution of the State of Oklahoma, or otherwise, resulting in a loss to any person, association or corporation as the proximate result of an act or omission of a political subdivision or the state or an employee acting within the scope of employment.

SECTION 19. REPEALER 51 O.S. 2021, Section 152, as last amended by Section 1, Chapter 41, O.S.L. 2021, is hereby repealed.

SECTION 20. REPEALER 51 O.S. 2021, Section 152, as last amended by Section 1, Chapter 241, O.S.L. 2021, is hereby repealed.

SECTION 21. AMENDATORY 51 O.S. 2021, Section 155, as last amended by Section 3, Chapter 241, O.S.L. 2021, is amended to read as follows:

Section 155. The state or a political subdivision shall not be liable if a loss or claim results from:

1. Legislative functions;
2. Judicial, quasi-judicial, or prosecutorial functions, other than claims for wrongful criminal felony conviction resulting in imprisonment provided for in Section 154 of this title;
3. Execution or enforcement of the lawful orders of any court;
4. Adoption or enforcement of or failure to adopt or enforce a law, whether valid or invalid, including, but not limited to, any statute, charter provision, ordinance, resolution, rule, regulation or written policy;
5. Performance of or the failure to exercise or perform any act or service which is in the discretion of the state or political subdivision or its employees;

6. Civil disobedience, riot, insurrection or rebellion or the failure to provide, or the method of providing, police, law enforcement or fire protection;

7. Any claim based on the theory of attractive nuisance;

8. Snow or ice conditions or temporary or natural conditions on any public way or other public place due to weather conditions, unless the condition is affirmatively caused by the negligent act of the state or a political subdivision;

9. Entry upon any property where that entry is expressly or implied authorized by law;

10. Natural conditions of property of the state or political subdivision;

11. Assessment or collection of taxes or special assessments, license or registration fees, or other fees or charges imposed by law;

12. Licensing powers or functions including, but not limited to, the issuance, denial, suspension or revocation of or failure or refusal to issue, deny, suspend or revoke any permit, license, certificate, approval, order or similar authority;

13. Inspection powers or functions, including failure to make an inspection, review or approval, or making an inadequate or negligent inspection, review or approval of any property, real or personal, to determine whether the property complies with or violates any law or contains a hazard to health or safety, or fails to conform to a recognized standard;

14. Any loss to any person covered by any workers' compensation act or any employer's liability act;

15. Absence, condition, location or malfunction of any traffic or road sign, signal or warning device unless the absence, condition, location or malfunction is not corrected by the state or political subdivision responsible within a reasonable time after actual or constructive notice or the removal or destruction of such

signs, signals or warning devices by third parties, action of weather elements or as a result of traffic collision except on failure of the state or political subdivision to correct the same within a reasonable time after actual or constructive notice. Nothing herein shall give rise to liability arising from the failure of the state or any political subdivision to initially place any of the above signs, signals or warning devices. The signs, signals and warning devices referred to herein are those used in connection with hazards normally connected with the use of roadways or public ways and do not apply to the duty to warn of special defects such as excavations or roadway obstructions;

16. Any claim which is limited or barred by any other law;

17. Misrepresentation, if unintentional;

18. An act or omission of an independent contractor or consultant or his or her employees, agents, subcontractors or suppliers or of a person other than an employee of the state or political subdivision at the time the act or omission occurred;

19. Theft by a third person of money in the custody of an employee unless the loss was sustained because of the negligence or wrongful act or omission of the employee;

20. Participation in or practice for any interscholastic or other athletic contest sponsored or conducted by or on the property of the state or a political subdivision;

21. Participation in any activity approved by a local board of education and held within a building or on the grounds of the school district served by that local board of education before or after normal school hours or on weekends;

22. Use of indoor or outdoor school property and facilities made available for public recreation before or after normal school hours or on weekends or school vacations, except those claims resulting from willful and wanton acts of negligence. For purposes of this paragraph:

- a. "public" includes, but is not limited to, students during nonschool hours and school staff when not working as employees of the school, and
- b. "recreation" means any indoor or outdoor physical activity, either organized or unorganized, undertaken for exercise, relaxation, diversion, sport or pleasure, and that is not otherwise covered by paragraph 20 or 21 of this section;

23. Any court-ordered, Department of Corrections or county approved work release program; provided, however, this provision shall not apply to claims from individuals not in the custody of the Department of Corrections based on accidents involving motor vehicles owned or operated by the Department of Corrections;

24. The activities of ~~the National Guard, the militia or other military organization administered by the Military Department of the state~~ military forces when on state active duty pursuant to the lawful orders of competent authority or on Title 32 active duty orders;

- ~~a. in an effort to quell a riot,~~
- ~~b. in response to a natural disaster or military attack,~~
~~or~~
- ~~c. if participating in a military mentor program ordered by the court;~~

25. Provision, equipping, operation or maintenance of any prison, jail or correctional facility, or injuries resulting from the parole or escape of a prisoner or injuries by a prisoner to any other prisoner; provided, however, this provision shall not apply to claims from individuals not in the custody of the Department of Corrections based on accidents involving motor vehicles owned or operated by the Department of Corrections;

26. Provision, equipping, operation or maintenance of any juvenile detention facility, or injuries resulting from the escape of a juvenile detainee, or injuries by a juvenile detainee to any other juvenile detainee;

27. Any claim or action based on the theory of manufacturer's products liability or breach of warranty, either expressed or implied;

28. Any claim or action based on the theory of indemnification or subrogation; provided, however, a political subdivision as defined in subparagraph s of paragraph 11 of Section 152 of this title may enter into a contract with a contract operator or any railroad operating in interstate commerce that sells a property interest or provides services to a regional transportation authority, or allows the regional transportation authority to use the railroad's property or tracks for the provision of public passenger rail service, providing for the allocation of financial responsibility, indemnification, or the procurement of insurance for the parties for all types of claims or damages, provided that funds have been appropriated to cover the resulting contractual obligation at the time the contract is executed. The acquisition of commercial liability insurance to cover the activities of the regional transportation authority, contract operator or railroad shall not operate as a waiver of any of the liabilities, immunities or defenses provided for political subdivisions pursuant to the provisions of The Governmental Tort Claims Act. A contract entered into under this paragraph shall not affect rights of employees under the Federal Employers Liability Act or the Federal Railway Labor Act;

29. Any claim based upon an act or omission of an employee in the placement of children;

30. Acts or omissions done in conformance with then current recognized standards;

31. Maintenance of the state highway system or any portion thereof unless the claimant presents evidence which establishes either that the state failed to warn of the unsafe condition or that the loss would not have occurred but for a negligent affirmative act of the state;

32. Any confirmation of the existence or nonexistence of any effective financing statement on file in the office of the Secretary of State made in good faith by an employee of the office of the

Secretary of State as required by the provisions of Section 1-9-320.6 of Title 12A of the Oklahoma Statutes;

33. Any court-ordered community sentence;

34. Remedial action and any subsequent related maintenance of property pursuant to and in compliance with an authorized environmental remediation program, order, or requirement of a federal or state environmental agency;

35. The use of necessary and reasonable force by a school district employee to control and discipline a student during the time the student is in attendance or in transit to and from the school, or any other function authorized by the school district;

36. Actions taken in good faith by a school district employee for the out-of-school suspension of a student pursuant to applicable Oklahoma Statutes; or

37. Use of a public facility opened to the general public during an emergency.

SECTION 22. REPEALER 51 O.S. 2021, Section 155, as last amended by Section 29, Chapter 12, O.S.L. 2021, is hereby repealed.

SECTION 23. AMENDATORY 61 O.S. 2021, Section 103, as last amended by Section 2, Chapter 340, O.S.L. 2021, is amended to read as follows:

Section 103. A. Unless otherwise provided by law, all public construction contracts exceeding One Hundred Thousand Dollars (\$100,000.00) or construction management trade contracts or subcontracts exceeding Fifty Thousand Dollars (\$50,000.00) shall be let and awarded to the lowest responsible bidder, by open competitive bidding after solicitation for sealed bids, in accordance with the provisions of the Public Competitive Bidding Act of 1974. No work shall be commenced until a written contract is executed and all required bonds and insurance have been provided by the contractor to the awarding public agency.

B. Notwithstanding subsection A of this section, in awarding public construction contracts exceeding One Hundred Thousand Dollars

(\$100,000.00) or construction management trade contracts or subcontracts exceeding Fifty Thousand Dollars (\$50,000.00), counties, cities, other local units of government and any public trust with a county or a municipality as its sole beneficiary may provide for a local bid preference of not more than five percent (5%) of the bid price if the awarding public agency determines that there is an economic benefit to the local area or economy. Provided, however, the local bidder or contractor must agree to perform the contract for the same price and terms as the bid proposed by the nonlocal bidder or contractor. Any bid preference granted hereunder must be in accordance with an established policy adopted by the governing body of the awarding public agency to clearly demonstrate the economic benefit to the local area or economy. Provided, further, no local bid preference shall be granted unless the local bidding entity is the second lowest qualified bid on the contract. The bid specifications shall clearly state that the bid is subject to a local bidder preference law. For purposes of this section, "local bid" means the bidding person is authorized to transact business in this state and maintains a bona fide establishment for transacting such business within this state. This provision does not apply to any construction contract for which federal funds are available for expenditure when its provisions may be in conflict with federal law or regulation.

C. Except as provided in subsection E of this section, other construction contracts for the purpose of making any public improvements or constructing any public building or making repairs to the same for One Hundred Thousand Dollars (\$100,000.00) or less shall be let and awarded to the lowest responsible bidder by receipt of written bids or awarded on the basis of competitive quotes to the lowest responsible qualified contractor. Work may be commenced in accordance with the purchasing policies of the public agency.

D. Except as provided in subsection E of this section, other construction contracts for less than Ten Thousand Dollars (\$10,000.00) may be negotiated with a qualified contractor. Work may be commenced in accordance with the purchasing policies of the public agency.

E. The provisions of this subsection shall apply to public construction for minor maintenance or minor repair work to public school district property. Other construction contracts for less

than Twenty-five Thousand Dollars (\$25,000.00) may be negotiated with a qualified contractor. Construction contracts equal to or greater than Fifty Thousand Dollars (\$50,000.00) but less than One Hundred Thousand Dollars (\$100,000.00) shall be let and awarded to the lowest responsible bidder by receipt of written bids. No work shall be commenced on any construction contract until a written contract is executed and proof of insurance has been provided by the contractor to the awarding public agency.

F. The Construction and Properties Division of the Office of Management and Enterprise Services may award contracts using best value competitive proposals. As used in this subsection, "best value" means an optional contract award system which can evaluate and rank submitted competitive performance proposals to identify the proposal with the greatest value to the state. The Office of Management and Enterprise Services, pursuant to the Administrative Procedures Act, shall promulgate rules necessary to implement the provisions of this subsection.

G. 1. A public agency shall not let or award a public construction contract exceeding One Hundred Thousand Dollars (\$100,000.00) or a construction management trade contract or subcontract exceeding Fifty Thousand Dollars (\$50,000.00) to any contractor affiliated with a purchasing cooperative unless the purchasing cooperative and the contractor have complied with all of the provisions of the Public Competitive Bidding Act of 1974, including but not limited to open competitive bidding after solicitation for sealed bids. A public agency shall not let or award a public construction contract exceeding Ten Thousand Dollars (\$10,000.00) up to One Hundred Thousand Dollars (\$100,000.00) to any contractor affiliated with a purchasing cooperative unless the purchasing cooperative and the contractor have complied with all of the provisions of the Public Competitive Bidding Act of 1974, including submission of a written bid upon notice of competitive bidding.

2. A purchasing cooperative and its affiliated contractors shall not be allowed to bid on any public construction contract exceeding One Hundred Thousand Dollars (\$100,000.00) or any construction management trade contract or subcontract exceeding Fifty Thousand Dollars (\$50,000.00) unless the purchasing cooperative and its affiliated contractors have complied with all of

the provisions of the Public Competitive Bidding Act of 1974, including but not limited to open competitive bidding after solicitation for sealed bids. A purchasing cooperative and its affiliated contractors shall not be allowed to bid on any public construction contract exceeding Five Thousand Dollars (\$5,000.00) unless the purchasing cooperative and its affiliated contractors have complied with all of the provisions of the Public Competitive Bidding Act of 1974, including submission of a written bid upon notice of open competitive bidding.

3. Local governmental units, or local governmental units cooperating under the terms of any interlocal cooperative agreement authorized by state law, may create a purchasing cooperative or contract with a purchasing cooperative to provide leverage in achieving best value or the best terms in contracts. To encourage intergovernmental collaboration, any purchasing cooperative or interlocal cooperative entity may utilize any single legal newspaper of this state to serve as sufficient compliance for bid notice requirements of competitive bidding or solicitation of bids. If the purchasing cooperative or interlocal cooperative entity is engaging in a project exclusive to a county or group of counties of this state, and not open to all governmental units or public trusts that wish to participate statewide, the bid notice shall be published in a legal newspaper located within the county or group of counties. Any local governmental unit or public trust that enters into membership or contracts with a purchasing cooperative or interlocal cooperative entity may enter into purchases or contracts under the terms negotiated by the purchasing cooperative or interlocal cooperative entity. If the purchasing cooperative or interlocal cooperative entity complies with the requirements of this section of law, all local governmental units shall be deemed in compliance with the requirements set forth for bid notices and publication.

SECTION 24. REPEALER 61 O.S. 2021, Section 103, as last amended by Section 1, Chapter 244, O.S.L. 2021, is hereby repealed.

SECTION 25. AMENDATORY 62 O.S. 2021, Section 34.32, as last amended by Section 1, Chapter 16, O.S.L. 2021, is amended to read as follows:

Section 34.32. A. The Information Services Division of the Office of Management and Enterprise Services shall create a standard

security risk assessment for state agency information technology systems that complies with the International Organization for Standardization (ISO) and the International Electrotechnical Commission (IEC) Information Technology - Code of Practice for Security Management (ISO/IEC 27002).

B. Each state agency that has an information technology system shall obtain an information security risk assessment to identify vulnerabilities associated with the information system. The Information Services Division of the Office of Management and Enterprise Services shall approve not less than two firms which state agencies may choose from to conduct the information security risk assessment.

C. A state agency with an information technology system that is not consolidated under the Information Technology Consolidation and Coordination Act or that is otherwise retained by the agency shall additionally be required to have an information security audit conducted by a firm approved by the Information Services Division that is based upon the most current version of the NIST Cyber-Security Framework, and shall submit a final report of the information security risk assessment and information security audit findings to the Information Services Division each year on a schedule set by the Information Services Division. Agencies shall also submit a list of remedies and a timeline for the repair of any deficiencies to the Information Services Division within ten (10) days of the completion of the audit. The final information security risk assessment report shall identify, prioritize, and document information security vulnerabilities for each of the state agencies assessed. The Information Services Division may assist agencies in repairing any vulnerabilities to ensure compliance in a timely manner.

D. Subject to the provisions of subsection C of Section 34.12 of this title, the Information Services Division shall report the results of the state agency assessments and information security audit findings required pursuant to this section to the Governor, the Speaker of the House of Representatives, and the President Pro Tempore of the Senate by the first day of January of each year. Any state agency with an information technology system that is not consolidated under the Information Technology Consolidation and Coordination Act that cannot comply with the provisions of this

section shall consolidate under the Information Technology Consolidation and Coordination Act.

E. This section shall not apply to state agencies subject to mandatory North American Electric Reliability Corporation (NERC) cybersecurity standards and institutions within The Oklahoma State System of Higher Education, the Social Security Disability Determination Services Division of the Department of Rehabilitation Services, and the Oklahoma State Regents for Higher Education and the telecommunications network known as OneNet that follow the International Organization for Standardization (ISO), the Oklahoma Military Department (OMD) and the International Electrotechnical Commission (IEC)-Security techniques-Code of Practice for Information Security Controls or National Institute of Standards and Technology.

SECTION 26. REPEALER 62 O.S. 2021, Section 34.32, as last amended by Section 1, Chapter 160, O.S.L. 2021, is hereby repealed.

SECTION 27. AMENDATORY 63 O.S. 2021, Section 426, as amended by Section 2, Chapter 563, O.S.L. 2021, is amended to read as follows:

Section 426. A. The tax on retail medical marijuana sales ~~will~~ shall be established at seven percent (7%) of the gross amount received by the seller.

B. This tax ~~will~~ shall be collected at the point of sale. Except as provided for in subsection D, tax proceeds will be applied primarily to finance the regulatory office.

C. Except as provided for in subsection D, if proceeds from the levy authorized by subsection A of this section exceed the budgeted amount for running the regulatory office, any surplus shall be apportioned with seventy-five percent (75%) going to the General Revenue Fund and may only be expended for common education including funding redbud school grants pursuant to Section 3-104 of Title 70 of the Oklahoma Statutes. Twenty-five percent (25%) shall be apportioned to the ~~Oklahoma~~ State Department of Health and earmarked for drug and alcohol rehabilitation and prevention.

D. Pursuant to Section 14 of this act, the Oklahoma Tax Commission shall have authority to assess, collect and enforce the tax specified in subsection A of this section including any interest and penalty thereon.

E. For fiscal year 2022, proceeds from the levy authorized by subsection A of this section shall be apportioned as follows:

1. The first Sixty-five Million Dollars (\$65,000,000.00) shall be apportioned as follows:

- a. fifty-nine and twenty-three hundredths percent (59.23%) to the State Public Common School Building Equalization Fund,
- b. thirty-four and sixty-two hundredths percent (34.62%) to the Oklahoma Medical Marijuana Authority, a division within the Oklahoma State Department of Health, and
- c. six and fifteen hundredths percent (6.15%) to the Oklahoma State Department of Health and earmarked for drug and alcohol rehabilitation; and

2. Any surplus collections shall be apportioned to the General Revenue Fund of the State Treasury.

SECTION 28. REPEALER 63 O.S. 2021, Section 426, as amended by Section 13, Chapter 584, O.S.L. 2021, is hereby repealed.

SECTION 29. REPEALER 63 O.S. 2021, Section 426, as amended by Section 6, Chapter 553, O.S.L. 2021, is hereby repealed.

SECTION 30. AMENDATORY 63 O.S. 2021, Section 427.3, as last amended by Section 9, Chapter 553, O.S.L. 2021, is amended to read as follows:

Section 427.3. A. There is hereby created the Oklahoma Medical Marijuana Authority within the State Department of Health which shall address issues related to the medical marijuana program in Oklahoma including, but not limited to, the issuance of patient licenses and medical marijuana business licenses, and the

dispensing, cultivating, processing, testing, transporting, storage, research, and the use of and sale of medical marijuana pursuant to the Oklahoma Medical Marijuana and Patient Protection Act.

B. The Department shall provide support staff to perform designated duties of the Authority. The Department shall also provide office space for meetings of the Authority.

C. The Department shall implement the provisions of the Oklahoma Medical Marijuana and Patient Protection Act consistently with the voter-approved State Question No. 788, Initiative Petition No. 412, subject to the provisions of the Oklahoma Medical Marijuana and Patient Protection Act.

D. The Department shall exercise its respective powers and perform its respective duties and functions as specified in the Oklahoma Medical Marijuana and Patient Protection Act and this title including, but not limited to, the following:

1. Determine steps the state shall take, whether administrative or legislative in nature, to ensure that research on marijuana and marijuana products is being conducted for public purposes, including the advancement of:

- a. public health policy and public safety policy,
- b. agronomic and horticultural best practices, and
- c. medical and pharmacopoeia best practices;

2. Contract with third-party vendors and other governmental entities in order to carry out the respective duties and functions as specified in the Oklahoma Medical Marijuana and Patient Protection Act;

3. Upon complaint or upon its own motion and upon a completed investigation, levy fines as prescribed in applicable laws, rules and regulations and suspend, revoke or not renew licenses pursuant to applicable laws, rules and regulations;

4. Issue subpoenas for the appearance or production of persons, records and things in connection with disciplinary or contested cases considered by the Department;

5. Apply for injunctive or declaratory relief to enforce the provisions of applicable laws, rules and regulations;

6. Inspect and examine all licensed premises of medical marijuana businesses, research facilities, education facilities and waste disposal facilities in which medical marijuana is cultivated, manufactured, sold, stored, transported, tested, distributed or disposed of;

7. Upon action by the federal government by which the production, sale and use of marijuana in Oklahoma does not violate federal law, work with the Oklahoma State Banking Department and the State Treasurer to develop good practices and standards for banking and finance for medical marijuana businesses;

8. Establish internal control procedures for licenses including accounting procedures, reporting procedures and personnel policies;

9. Establish a fee schedule and collect fees for performing background checks as the Commissioner deems appropriate. The fees charged pursuant to this paragraph shall not exceed the actual cost incurred for each background check;

10. Establish a fee schedule and collect fees for material changes requested by the licensee; and

11. Establish regulations, which require a medical marijuana business to submit information to the Oklahoma Medical Marijuana Authority, deemed reasonably necessary to assist the Authority in the prevention of diversion of medical marijuana by a licensed medical marijuana business. Such information required by the Authority may include, but shall not be limited to:

- a. the square footage of the licensed premises,
- b. a diagram of the licensed premises,

- c. the number and type of lights at the licensed medical marijuana commercial grower business,
- d. the number, type and production capacity of equipment located at the medical marijuana processing facility,
- e. the names, addresses and telephone numbers of employees or agents of a medical marijuana business,
- f. employment manuals and standard operating procedures for the medical marijuana business, and
- g. any other information as the Authority reasonably deems necessary.

E. The Department shall be authorized to enter into and negotiate the terms of a Memorandum of Understanding between the Department and other state agencies concerning the enforcement of laws regulating medical marijuana in this state.

SECTION 31. REPEALER 63 O.S. 2021, Section 427.3, as last amended by Section 5, Chapter 584, O.S.L. 2021, is hereby repealed.

SECTION 32. AMENDATORY 63 O.S. 2021, Section 427.4, as amended by Section 10, Chapter 553, O.S.L. 2021, is amended to read as follows:

Section 427.4. A. The Oklahoma Medical Marijuana Authority, in conjunction with the State Department of Health, shall employ an Executive Director and other personnel as necessary to assist the Authority in carrying out its duties.

B. The Authority shall not employ an individual if any of the following circumstances exist:

1. The individual has a direct or indirect interest in a licensed medical marijuana business; or

2. The individual or his or her spouse, parent, child, spouse of a child, sibling, or spouse of a sibling has an application for a medical marijuana business license pending before the Department or

is a member of the board of directors of a medical marijuana business, or is an individual financially interested in any licensee or medical marijuana business.

C. All officers and employees of the Authority shall be in the exempt unclassified service as provided for in Section 840-5.5 of Title 74 of the Oklahoma Statutes.

D. The Commissioner may delegate to any officer or employee of the Department any of the powers of the Executive Director and may designate any officer or employee of the Department to perform any of the duties of the Executive Director.

E. The Executive Director shall be authorized to suggest rules governing the oversight and implementation of the Oklahoma Medical Marijuana and Patient Protection Act.

F. The Department is hereby authorized to create employment positions necessary for the implementation of its obligations pursuant to the Oklahoma Medical Marijuana and Patient Protection Act including, but not limited to, Authority investigators and a senior director of enforcement. The Department and the Authority, the senior director of enforcement, the Executive Director, and Department investigators shall have all the powers of any peace officer to:

1. Investigate violations or suspected violations of the Oklahoma Medical Marijuana and Patient Protection Act and any rules promulgated pursuant thereto;

2. Serve all warrants, summonses, subpoenas, administrative citations, notices or other processes relating to the enforcement of laws regulating medical marijuana, concentrate, and medical marijuana product;

3. Assist or aid any law enforcement officer in the performance of his or her duties upon such law enforcement officer's request or the request of other local officials having jurisdiction;

4. ~~Require~~ As provided in Section 427.6 of this title, require any business applicant or licensee to permit an inspection of licensed premises during business hours or at any time of apparent

operation, marijuana equipment, and marijuana accessories, or books and records; and to permit the testing of or examination of medical marijuana, concentrate, or product;

5. Require applicants and licensees to submit complete and current applications, information and fees required by the Oklahoma Medical Marijuana and Patient Protection Act, the Oklahoma Medical Marijuana Waste Management Act and Sections 420 through 426.1 of this title, and approve material changes made by the applicant or licensee;

6. Require medical marijuana business licensees to submit a sample or unit of medical marijuana or medical marijuana product to the quality assurance laboratory when the Department has reason to believe the medical marijuana or medical marijuana product may be unsafe for patient consumption or inhalation or has not been tested in accordance with the provisions of the Oklahoma Medical Marijuana and Patient Protection Act and the rules and regulations of the Department. The licensee shall provide the samples or units of medical marijuana or medical marijuana products at its own expense but shall not be responsible for the costs of testing; and

7. Require medical marijuana business licensees to periodically submit samples or units of medical marijuana or medical marijuana products to the quality assurance laboratory for quality assurance purposes. Licensed growers, processors, dispensaries and transporters shall not be required to submit samples or units of medical marijuana or medical marijuana products more than twice a year. The licensee shall provide the samples or units of medical marijuana or medical marijuana products at its own expense but shall not be responsible for the costs of testing.

SECTION 33. REPEALER 63 O.S. 2021, Section 427.4, as amended by Section 6, Chapter 584, O.S.L. 2021, is hereby repealed.

SECTION 34. AMENDATORY 63 O.S. 2021, Section 427.16, as amended by Section 18, Chapter 553, O.S.L. 2021, is amended to read as follows:

Section 427.16. A. There is hereby created a medical marijuana transporter license as a category of the medical marijuana business license.

B. Pursuant to Section 424 of this title, the Oklahoma Medical Marijuana Authority shall issue a medical marijuana transporter license to licensed medical marijuana commercial growers, processors and dispensaries upon issuance of such licenses and upon each renewal. Medical marijuana transporter licenses shall also be issued to licensed medical marijuana research facilities, medical marijuana education facilities and medical marijuana testing laboratories upon issuance of such licenses and upon each renewal.

C. A medical marijuana transporter license may also be issued to qualifying applicants who are registered with the Oklahoma Secretary of State and otherwise meet the requirements for a medical marijuana business license set forth in the Oklahoma Medical Marijuana and Patient Protection Act and the requirements set forth in this section to provide logistics, distribution and storage of medical marijuana, medical marijuana concentrate and medical marijuana products.

D. A medical marijuana transporter license shall be valid for one (1) year and shall not be transferred with a change of ownership. A licensed medical marijuana transporter shall be responsible for all medical marijuana, medical marijuana concentrate and medical marijuana products once the transporter takes control of the product.

E. A transporter license shall be required for any person or entity to transport or transfer medical marijuana, medical marijuana concentrate or medical marijuana products from a licensed medical marijuana business to another medical marijuana business, or from a medical marijuana business to a medical marijuana research facility or medical marijuana education facility.

F. A medical marijuana transporter licensee may contract with multiple licensed medical marijuana businesses.

G. A medical marijuana transporter may maintain a licensed premises to temporarily store medical marijuana, medical marijuana concentrate and medical marijuana products and to use as a centralized distribution point. A medical marijuana transporter may store and distribute medical marijuana, medical marijuana concentrate and medical marijuana products from the licensed

premises. The licensed premises shall meet all security requirements applicable to a medical marijuana business.

H. A medical marijuana transporter licensee shall use the seed-to-sale tracking system developed pursuant to the Oklahoma Medical Marijuana and Patient Protection Act to create shipping manifests documenting the transport of medical marijuana, medical marijuana concentrate and medical marijuana products throughout the state.

I. A licensed medical marijuana transporter may maintain and operate one or more warehouses in the state to handle medical marijuana, medical marijuana concentrate and medical marijuana products. Each location shall be registered and inspected by the Authority prior to its use.

J. With the exception of a lawful transfer between medical marijuana businesses who are licensed to operate at the same physical address, all medical marijuana, medical marijuana concentrate and medical marijuana products shall be transported:

1. In vehicles equipped with Global Positioning System (GPS) trackers;

2. In a locked container and clearly labeled "Medical Marijuana or Derivative"; and

3. In a secured area of the vehicle that is not accessible by the driver during transit.

K. A transporter agent may possess marijuana at any location while the transporter agent is transferring marijuana to or from a licensed medical marijuana business, licensed medical marijuana research facility or licensed medical marijuana education facility. The Department shall administer and enforce the provisions of this section concerning transportation.

L. The Authority shall issue a transporter agent license to individual agents, employees, officers or owners of a transporter license in order for the individual to qualify to transport medical marijuana, medical marijuana concentrate or medical marijuana products.

M. The annual fee for a transporter agent license shall be Twenty-five Dollars (\$25.00) and shall be paid by the transporter license holder or the individual applicant. Transporter license reprints shall be Twenty Dollars (\$20.00).

N. The Authority shall issue each transporter agent a registry identification card within thirty (30) days of receipt of:

1. The name, address and date of birth of the person;
2. Proof of current Oklahoma residency;
3. Proof of identity as required for a medical marijuana business license;
4. Possession of a valid Oklahoma driver license;
5. Verification of employment with a licensed transporter;
6. The application and affiliated fee; and
7. A copy of the criminal background check conducted by the Oklahoma State Bureau of Investigation, paid for by the applicant.

O. If the transporter agent application is denied, the Department shall notify the transporter in writing of the reason for denying the registry identification card.

P. A registry identification card for a transporter shall expire one (1) year after the date of issuance or upon notification from the holder of the transporter license that the transporter agent ceases to work as a transporter.

Q. The Department may revoke the registry identification card of a transporter agent who knowingly violates any provision of this section, and the transporter is subject to any other penalties established by law for the violation.

R. The Department may revoke or suspend the transporter license of a transporter that the Department determines knowingly aided or facilitated a violation of any provision of this section, and the

~~license holder~~ license-holder is subject to any other penalties established in law for the violation.

S. Vehicles used in the transport of medical marijuana or medical marijuana product shall be:

1. Insured at or above the legal requirements in ~~Oklahoma~~ this state;
2. Capable of securing medical marijuana during transport; and
3. In possession of a shipping container as defined in Section 427.2 of this title capable of securing all transported products.

T. Prior to the transport of any medical marijuana, medical marijuana concentrate or medical marijuana products, an inventory manifest shall be prepared at the origination point of the medical marijuana. The inventory manifest shall include the following information:

1. For the origination point of the medical marijuana:
 - a. the licensee number for the commercial grower, processor or dispensary,
 - b. address of origination of transport, and
 - c. name and contact information for the originating licensee;
2. For the end recipient license holder of the medical marijuana:
 - a. the license number for the dispensary, commercial grower, processor, research facility or education facility destination,
 - b. address of the destination, and
 - c. name and contact information for the destination licensee;

3. Quantities by weight or unit of each type of medical marijuana product contained in transport;

4. The date of the transport and the approximate time of departure;

5. The arrival date and estimated time of arrival;

6. Printed names and signatures of the personnel accompanying the transport; and

7. Notation of the transporting licensee.

U. 1. A separate inventory manifest shall be prepared for each licensee receiving the medical marijuana.

2. The transporter agent shall provide the other medical marijuana business with a copy of the inventory manifest at the time the product changes hands and after the other licensee prints his or her name and signs the inventory manifest.

3. A receiving licensee shall refuse to accept any medical marijuana, medical marijuana concentrate or medical marijuana products that are not accompanied by an inventory manifest.

4. Originating and receiving licensees shall maintain copies of inventory manifests and logs of quantities of medical marijuana received for seven (7) years from date of receipt.

SECTION 35. REPEALER 63 O.S. 2021, Section 427.16, as amended by Section 10, Chapter 584, O.S.L. 2021, is hereby repealed.

SECTION 36. AMENDATORY 63 O.S. 2021, Section 1-317, as last amended by Section 1, Chapter 247, O.S.L. 2021, is amended to read as follows:

Section 1-317. A. A death certificate for each death which occurs in this state shall be filed with the State Department of Health, within three (3) days after such death.

B. The funeral director shall personally sign the death certificate and shall be responsible for filing the death

certificate. If the funeral director is not available, the person acting as such who first assumes custody of a dead body in accordance with Section 1158 of Title 21 of the Oklahoma Statutes shall personally sign and file the death certificate. The personal data shall be obtained from the next of kin or the best qualified person or source available. The funeral director or person acting as such shall notify the person providing the personal data that it is a felony to knowingly provide false data or misrepresent any person's relationship to the decedent. The certificate shall be completed as to personal data and delivered to the attending physician or the medical examiner responsible for completing the medical certification portion of the certificate of death within twenty-four (24) hours after the death. No later than July 1, 2012, the personal data, and no later than July 1, 2017, the medical certificate portion, shall be entered into the prescribed electronic system provided by the State Registrar of Vital Statistics and the information submitted to the State Registrar of Vital Statistics. The resultant certificate produced by the electronic system shall be provided to the physician or medical examiner for medical certification within twenty-four (24) hours after the death.

C. The medical certification shall be completed and signed within forty-eight (48) hours after death by the physician or advanced practice registered nurse in charge of the patient's care for the illness or condition which resulted in death, except when inquiry as to the cause of death is required by Section 938 of this title. No later than July 1, 2017, the medical certification portion of certificate data shall be entered into the prescribed electronic system provided by the State Registrar of Vital Statistics and the information submitted to the State Registrar of Vital Statistics.

D. In the event that the physician or advanced practice registered nurse in charge of the patient's care for the illness or condition which resulted in death is not in attendance at the time of death, the medical certification shall be completed and signed within forty-eight (48) hours after death by the physician or advanced practice registered nurse in attendance at the time of death, except:

1. When the patient is under hospice care at the time of death, the medical certification may be signed by the hospice's medical director; and

2. When inquiry as to the cause of death is required by Section 938 of this title.

Provided, that such certification, if signed by other than the attending physician or advanced practice registered nurse, shall note on the face the name of the attending physician or advanced practice registered nurse and that the information shown is only as reported.

E. A certifier completing cause of death on a certificate of death who knows that a lethal drug, overdose or other means of assisting suicide within the meaning of Sections 3141.2 through 3141.4 of this title caused or contributed to the death shall list that means among the chain of events under cause of death or list it in the box that describes how the injury occurred. If such means is in the chain of events under cause of death or in the box that describes how the injury occurred, the certifier shall indicate "suicide" as the manner of death.

SECTION 37. REPEALER 63 O.S. 2021, Section 1-317, as last amended by Section 1, Chapter 104, O.S.L. 2021, is hereby repealed.

SECTION 38. AMENDATORY 63 O.S. 2021, Section 1-1962, as last amended by Section 1, Chapter 125, O.S.L. 2021, is amended to read as follows:

Section 1-1962. A. No home care agency as that term is defined by the Home Care Act shall operate without first obtaining a license as required by the Home Care Act.

B. 1. No home care agency, except as otherwise provided by this subsection, shall place an individual in the role of supportive home assistant with a client on a full-time, temporary, per diem, or other basis, unless the individual has completed agency-based supportive home assistant training taught by a registered nurse in the sections applicable to the assistance required by the client. Each supportive home assistant who successfully completes agency-

based training shall demonstrate competence by testing through an independent entity approved by the State Department of Health. The requirements related to application, approval, renewal, and denial of such testing entities shall be set forth in administrative rules promulgated by the State Commissioner of Health.

2. The home care agency shall develop a written training plan that shall include, at a minimum, the following:

- a. observation, reporting, and documentation of client status and the standby assistance or other services furnished,
- b. maintenance of a clean, safe, and healthy environment,
- c. recognizing an emergency and necessary emergency procedures,
- d. safe techniques to provide standby assistance with bathing, grooming, and toileting,
- e. assistance with meal preparation and safe food handling and storage,
- f. client rights and responsibilities and the need for respect for the client and for the privacy and property of the client, and
- g. basic infection control practices to include, at a minimum, instruction in acceptable hand hygiene techniques and the application of standard precautions.

3. Supervisory visits shall be made according to the client need, as determined by the nursing supervisor, but no less than once every six (6) months.

4. No supportive home assistant shall provide services to a client until a criminal history background check and a check of the nurse aide registry maintained by the State Department of Health is performed in accordance with Section 1-1950.1 of this title and the assistant is found to have no notations of abuse of any kind on the

registry and no convictions of the crimes listed in subsection F of Section 1-1950.1 of this title.

5. No home care agency may employ a supportive home assistant listed on the Department of Human Services Community Services Worker Registry.

6. No licensed health care facility, licensed physician, advanced practice registered nurse, physician assistant, or state agency employee acting in the performance of his or her duties shall refer a client for personal care services as defined in ~~paragraph 8 of~~ Section 1-1961 of this title or for companion or sitter services as defined in paragraph 1 of subsection A of Section 1-1972 of this title, except to an agency licensed to provide such services. For purposes of this subsection, "licensed health care facility" shall include acute care hospitals, long-term acute care hospitals, rehabilitation hospitals, skilled nursing facilities, assisted living facilities, residential care homes, home care agencies, adult day care centers and hospice agencies.

C. 1. No employer or contractor, except as otherwise provided by this subsection, shall employ or contract with any individual as a home health aide for more than four (4) months, on a full-time, temporary, per diem or other basis, unless the individual is a licensed health professional or unless the individual has satisfied the requirements for certification and placement on the home health aide registry maintained by the State Department of Health.

2. a. Any person in the employment of a home care agency as a home health aide on June 30, 1992, with continuous employment through June 30, 1993, shall be granted home health aide certification by the Department on July 1, 1993. The home care agency shall maintain responsibility for assurance of specific competencies of the home health aide and shall only assign the home health aide to tasks for which the aide has been determined to be competent.

b. Any home health aide employed between the dates of July 1, 1992, and June 30, 1993, shall be eligible for certification by passing a competency evaluation and testing as required by the Department.

c. Any home health aide employed on and after July 1, 1996, shall complete any specified training, competency evaluation and testing required by the Department.

D. The provisions of the Home Care Act shall not apply to:

1. A person acting alone who provides services in the home of a relative, neighbor or friend;

2. A person who provides maid services only;

3. A nurse service or home aide service conducted by and for the adherents to any religious denomination, the tenets of which include reliance on spiritual means through prayer alone for healing;

4. A person providing hospice services pursuant to the Oklahoma Hospice Licensing Act;

5. A nurse-midwife;

6. An individual, agency, or organization that contracts with the Oklahoma Health Care Authority to provide services under the Home- and Community-Based Waiver for persons with developmental disabilities or that contracts with the Department of Human Services to provide community services to persons with developmental disabilities; provided, that staff members and individuals providing the services shall receive a level of training, approved by the Department of Human Services, which meets or exceeds the level required pursuant to the Home Care Act. An individual, agency or organization otherwise covered under the Home Care Act shall be exempt from the act only for those paraprofessional direct care services provided under contracts referenced in this paragraph;

7. An individual, agency or organization that provides or supports the provision of personal care services to an individual who performs individual employer responsibilities of hiring, training, directing and managing a personal care attendant as part of the Oklahoma Health Care Authority Consumer-Directed Personal Assistance Supports and Services (CD-PASS) waiver program. An

individual, agency or organization otherwise covered under the provisions of the Home Care Act shall be exempt from the act only for those paraprofessional direct care services provided under Oklahoma Health Care Authority contracts referenced in this paragraph, but shall not be exempt from the criminal history background check required under the Home Care Act and Section 1-1950.1 of this title for other paraprofessional direct care service providers. A personal care attendant hired by a consumer under the CD-PASS program shall be exempt from certification as a home health aide, provided such personal care attendant receives the training required and approved by the Department of Human Services;

8. An individual who only provides Medicaid home- and community-based personal care services pursuant to a contract with the Oklahoma Health Care Authority;

9. An individual who:

- a. is employed by a licensed home care agency exclusively to provide personal care services in the home,
- b. has no convictions pursuant to a criminal history investigation as provided in Section 1-1950.1 of this title,
- c. is being continuously trained by a registered nurse to provide care that is specific to the needs of the particular client receiving the care, and
- d. is supervised by a registered nurse via an on-site visit at least once each month;

10. A home or facility approved and annually reviewed by the United States Department of Veterans Affairs as a medical foster home in which care is provided exclusively to three or fewer veterans; or

11. A person qualified by the Department as a certified nurse aide pursuant to the provisions of Section 1-1951 of this title.

SECTION 39. REPEALER 63 O.S. 2021, Section 1-1962, as last amended by Section 3, Chapter 284, O.S.L. 2021, is hereby repealed.

SECTION 40. AMENDATORY 64 O.S. 2021, Section 1013, as last amended by Section 1, Chapter 132, O.S.L. 2021, is amended to read as follows:

Section 1013. A. The Commissioners of the Land Office shall be responsible for the investment of the permanent school funds, other educational funds and public building funds solely in the best interests of the current and future beneficiaries. The Commissioners of the Land Office shall make investments:

1. For the exclusive purpose of:

- a. providing maximum benefits to current and future beneficiaries, and
- b. defraying reasonable expenses of administering the trust funds;

2. With the care, skill, prudence and diligence under the circumstances then prevailing that a prudent person acting in a like enterprise of a like character and with like aims would use; and

3. By diversifying the investments of the trust funds so as to minimize the risk of large losses.

B. The permanent school fund and other educational funds may only be invested in bonds issued in the United States, United States dollar denominated or other investments settled in United States dollars or traded on the United States exchange markets and real property to be owned or acquired by the Commissioners of the Land Office. The Commissioners of the Land Office shall not invest more than sixty percent (60%) of the trust fund investments in equity securities. The Commissioners of the Land Office are further authorized to acquire, purchase, exchange and grant any real property under its jurisdiction as is necessary to carry out the investment in the real property. The Commissioners of the Land Office shall not invest more than five percent (5%) of the total value of the assets of the permanent school funds in connection with

investments in real property. The calculation of investments in real property within the five percent (5%) cap shall not include the value of real property under long-term lease to the State of Oklahoma, agencies of the state or subdivisions thereof. In no case shall the Commissioners of the Land Office bid against private-sector bidders above the appraised value of any property to be acquired.

C. The Commissioners shall establish an investment committee. The investment committee shall be composed of not more than three members of the Commissioners of the Land Office or their designees. The committee shall make recommendations to the Commissioners of the Land Office on all matters related to the choice of managers of the assets of the funds, on the establishment of investment and fund management guidelines, and in planning future investment policy. The committee shall have no authority to act on behalf of the Commissioners of the Land Office in any circumstances whatsoever. No recommendations of the committee shall have effect as an action of the Commissioners of the Land Office or take effect without the approval of the Commissioners as provided by law. The Commissioners shall promulgate and adopt on an annual basis an investment plan. The investment plan shall state the criteria for selecting investment managers, the allocation of assets among investment managers, and established standards of investment and fund management.

D. The Commissioners shall retain qualified investment managers to provide for investment of the fund monies and for the management of investment real property pursuant to the investment plan. Investment managers shall be chosen by a solicitation of proposals on a competitive bid basis pursuant to standards set by the Commissioners. Subject to the investment plan, each investment manager shall have full discretion in the management of the funds or investment real property allocated to the investment managers. The funds allocated to investment managers shall be actively managed by them, which may include selling investments and realizing losses if the action is considered advantageous to longer term return maximization. Because of the total return objective, no distinction shall be made for management and performance evaluation purposes between realized and unrealized capital gains and losses.

E. The Commissioners shall take any measures they deem appropriate to safeguard custody of securities and other assets of the trusts.

F. By September 1 of each year, the Commissioners shall develop a written investment plan for the trust funds.

G. The Commissioners shall compile a quarterly financial report showing the performance of all the combined funds under their control on a fiscal year basis. The report shall contain a list of all investments made by the Commissioners and a list of any commissions, fees or payments made for services regarding the investments for that reporting period. The report shall be based on market values and shall be compiled pursuant to uniform reporting standards prescribed by the Oklahoma State Pension Commission for all state retirement systems. The report shall be distributed to the Oklahoma State Pension Commission, the Cash Management and Investment Oversight Commission, and the Legislative Service Bureau.

H. Before January 1 of each year, the Commissioners shall publish an annual report of all Trust operations, presented in a simple and easily understood manner to the extent possible. The report shall be submitted to the Governor, the Speaker of the House of Representatives, the President Pro Tempore of the Senate, the State Department of Education and each higher education beneficiary. The annual report shall cover the operation of the Trusts during the past fiscal year including income, disbursements and the financial condition of the Trusts at the end of each fiscal year on a cash basis. The annual report shall also contain a summary of the assets of each trust and current market value as of the report date.

I. The Cash Management and Investment Oversight Commission shall review reports prepared by the Commissioners of the Land Office pursuant to this subsection and shall make recommendations regarding the investment strategies and practices, the development of internal auditing procedures and practices and any other matters as determined necessary and applicable.

J. The Commissioners of the Land Office shall select one or more custodial ~~bank~~ banks to settle transactions involving the investment of the funds under the control of the Commissioners of the Land Office. The Commissioners of the Land Office shall review

the performance of ~~the~~ each custodial bank at least once every year. The Commissioners of the Land Office shall require a written competitive bid every ~~five (5)~~ ten (10) years. The custodial bank shall have a minimum of Five Hundred Million Dollars (\$500,000,000.00) in assets to be eligible for selection. Any out-of-state custodial bank shall have a service agent in the State of Oklahoma so that service of summons or legal notice may be had on the designated agent, and the bank shall submit to the jurisdiction of Oklahoma state courts for resolution of any and all disputes. In order to be eligible for selection, the custodial bank shall allow electronic access to all transaction and portfolio reports maintained by the custodial bank involving the investment of state funds under control of the Commissioners of the Land Office and to the Cash Management and Investment Oversight Commission. The requirement for electronic access shall be incorporated into any contract between the Commissioners of the Land Office and the custodial bank. Neither the Commissioners of the Land Office nor the custodial bank shall permit any of the funds under the control of the Commissioners of the Land Office or any of the documents, instruments, securities or other evidence of a right to be paid money to be located in any place other than within a jurisdiction or territory under the control or regulatory power of the United States government.

SECTION 41. REPEALER 64 O.S. 2021, Section 1013, as last amended by Section 2, Chapter 227, O.S.L. 2021, is hereby repealed.

SECTION 42. REPEALER 64 O.S. 2021, Section 1013, as last amended by Section 1, Chapter 228, O.S.L. 2021, is hereby repealed.

SECTION 43. AMENDATORY 68 O.S. 2021, Section 1356, as last amended by Section 1, Chapter 539, O.S.L. 2021, is amended to read as follows:

Section 1356. Exemptions - Governmental and nonprofit entities.

There are hereby specifically exempted from the tax levied by Section 1350 et seq. of this title:

1. Sale of tangible personal property or services to the United States government or to the State of Oklahoma, any political subdivision of this state or any agency of a political subdivision

of this state; provided, all sales to contractors in connection with the performance of any contract with the United States government, State of Oklahoma or any of its political subdivisions shall not be exempted from the tax levied by Section 1350 et seq. of this title, except as hereinafter provided;

2. Sales of property to agents appointed by or under contract with agencies or instrumentalities of the United States government if ownership and possession of such property transfers immediately to the United States government;

3. Sales of property to agents appointed by or under contract with a political subdivision of this state if the sale of such property is associated with the development of a qualified federal facility, as provided in the Oklahoma Federal Facilities Development Act, and if ownership and possession of such property transfers immediately to the political subdivision or the state;

4. Sales made directly by county, district or state fair authorities of this state, upon the premises of the fair authority, for the sole benefit of the fair authority or sales of admission tickets to such fairs or fair events at any location in the state authorized by county, district or state fair authorities; provided, the exemption provided by this paragraph for admission tickets to fair events shall apply only to any portion of the admission price that is retained by or distributed to the fair authority. As used in this paragraph, "fair event" shall be limited to an event held on the premises of the fair authority in conjunction with and during the time period of a county, district or state fair;

5. Sale of food in cafeterias or lunchrooms of elementary schools, high schools, colleges or universities which are operated primarily for teachers and pupils and are not operated primarily for the public or for profit;

6. Dues paid to fraternal, religious, civic, charitable or educational societies or organizations by regular members thereof, provided, such societies or organizations operate under what is commonly termed the lodge plan or system, and provided such societies or organizations do not operate for a profit which inures to the benefit of any individual member or members thereof to the exclusion of other members and dues paid monthly or annually to

privately owned scientific and educational libraries by members sharing the use of services rendered by such libraries with students interested in the study of geology, petroleum engineering or related subjects;

7. Sale of tangible personal property or services to or by churches, except sales made in the course of business for profit or savings, competing with other persons engaged in the same or a similar business or sale of tangible personal property or services by an organization exempt from federal income tax pursuant to Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, made on behalf of or at the request of a church or churches if the sale of such property is conducted not more than once each calendar year for a period not to exceed three (3) days by the organization and proceeds from the sale of such property are used by the church or churches or by the organization for charitable purposes;

8. The amount of proceeds received from the sale of admission tickets which is separately stated on the ticket of admission for the repayment of money borrowed by any accredited state-supported college or university or any public trust of which a county in this state is the beneficiary, for the purpose of constructing or enlarging any facility to be used for the staging of an athletic event, a theatrical production, or any other form of entertainment, edification or cultural cultivation to which entry is gained with a paid admission ticket. Such facilities include, but are not limited to, athletic fields, athletic stadiums, field houses, amphitheaters and theaters. To be eligible for this sales tax exemption, the amount separately stated on the admission ticket shall be a surcharge which is imposed, collected and used for the sole purpose of servicing or aiding in the servicing of debt incurred by the college or university to effect the capital improvements hereinbefore described;

9. Sales of tangible personal property or services to the council organizations or similar state supervisory organizations of the Boy Scouts of America, Girl Scouts of U.S.A. and Camp Fire USA;

10. Sale of tangible personal property or services to any county, municipality, rural water district, public school district, city-county library system, the institutions of The Oklahoma State System of Higher Education, the Grand River Dam Authority, the

Northeast Oklahoma Public Facilities Authority, the Oklahoma Municipal Power Authority, City of Tulsa-Rogers County Port Authority, Muskogee City-County Port Authority, the Oklahoma Department of Veterans Affairs, the Broken Bow Economic Development Authority, Ardmore Development Authority, Durant Industrial Authority, Oklahoma Ordnance Works Authority, Central Oklahoma Master Conservancy District, Arbuckle Master Conservancy District, Fort Cobb Master Conservancy District, Foss Reservoir Master Conservancy District, Mountain Park Master Conservancy District, Waurika Lake Master Conservancy District, and the Office of Management and Enterprise Services only when carrying out a public construction contract on behalf of the Oklahoma Department of Veterans Affairs, and effective July 1, 2022, the University Hospitals Trust, or to any person with whom any of the above-named subdivisions or agencies of this state has duly entered into a public contract pursuant to law, necessary for carrying out such public contract or to any subcontractor to such a public contract. Any person making purchases on behalf of such subdivision or agency of this state shall certify, in writing, on the copy of the invoice or sales ticket to be retained by the vendor that the purchases are made for and on behalf of such subdivision or agency of this state and set out the name of such public subdivision or agency. Any person who wrongfully or erroneously certifies that purchases are for any of the above-named subdivisions or agencies of this state or who otherwise violates this section shall be guilty of a misdemeanor and upon conviction thereof shall be fined an amount equal to double the amount of sales tax involved or incarcerated for not more than sixty (60) days or both;

11. Sales of tangible personal property or services to private institutions of higher education and private elementary and secondary institutions of education accredited by the State Department of Education or registered by the State Board of Education for purposes of participating in federal programs or accredited as defined by the Oklahoma State Regents for Higher Education which are exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3) including materials, supplies and equipment used in the construction and improvement of buildings and other structures owned by the institutions and operated for educational purposes.

Any person, firm, agency or entity making purchases on behalf of any institution, agency or subdivision in this state, shall certify in writing, on the copy of the invoice or sales ticket the nature of the purchases, and violation of this paragraph shall be a misdemeanor as set forth in paragraph 10 of this section;

12. Tuition and educational fees paid to private institutions of higher education and private elementary and secondary institutions of education accredited by the State Department of Education or registered by the State Board of Education for purposes of participating in federal programs or accredited as defined by the Oklahoma State Regents for Higher Education which are exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c) (3);

13. a. Sales of tangible personal property made by:

- (1) a public school,
- (2) a private school offering instruction for grade levels kindergarten through twelfth grade,
- (3) a public school district,
- (4) a public or private school board,
- (5) a public or private school student group or organization,
- (6) a parent-teacher association or organization other than as specified in subparagraph b of this paragraph, or
- (7) public or private school personnel for purposes of raising funds for the benefit of a public or private school, public school district, public or private school board or public or private school student group or organization, or

b. Sales of tangible personal property made by or to nonprofit parent-teacher associations or organizations exempt from taxation pursuant to the provisions of the

Internal Revenue Code, 26 U.S.C., Section 501(c)(3), nonprofit local public or private school foundations which solicit money or property in the name of any public or private school or public school district.

The exemption provided by this paragraph for sales made by a public or private school shall be limited to those public or private schools accredited by the State Department of Education or registered by the State Board of Education for purposes of participating in federal programs. Sale of tangible personal property in this paragraph shall include sale of admission tickets and concessions at athletic events;

14. Sales of tangible personal property by:

- a. local 4-H clubs,
- b. county, regional or state 4-H councils,
- c. county, regional or state 4-H committees,
- d. 4-H leader associations,
- e. county, regional or state 4-H foundations, and
- f. authorized 4-H camps and training centers.

The exemption provided by this paragraph shall be limited to sales for the purpose of raising funds for the benefit of such organizations. Sale of tangible personal property exempted by this paragraph shall include sale of admission tickets;

15. The first Seventy-five Thousand Dollars (\$75,000.00) each year from sale of tickets and concessions at athletic events by each organization exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(4);

16. Sales of tangible personal property or services to any person with whom the Oklahoma Tourism and Recreation Department has entered into a public contract and which is necessary for carrying out such contract to assist the Department in the development and

production of advertising, promotion, publicity and public relations programs;

17. Sales of tangible personal property or services to fire departments organized pursuant to Section 592 of Title 18 of the Oklahoma Statutes which items are to be used for the purposes of the fire department. Any person making purchases on behalf of any such fire department shall certify, in writing, on the copy of the invoice or sales ticket to be retained by the vendor that the purchases are made for and on behalf of such fire department and set out the name of such fire department. Any person who wrongfully or erroneously certifies that the purchases are for any such fire department or who otherwise violates the provisions of this section shall be deemed guilty of a misdemeanor and upon conviction thereof, shall be fined an amount equal to double the amount of sales tax involved or incarcerated for not more than sixty (60) days, or both;

18. Complimentary or free tickets for admission to places of amusement, sports, entertainment, exhibition, display or other recreational events or activities which are issued through a box office or other entity which is operated by a state institution of higher education with institutional employees or by a municipality with municipal employees;

19. The first Fifteen Thousand Dollars (\$15,000.00) each year from sales of tangible personal property by fire departments organized pursuant to Titles 11, 18, or 19 of the Oklahoma Statutes for the purposes of raising funds for the benefit of the fire department. Fire departments selling tangible personal property for the purposes of raising funds shall be limited to no more than six (6) days each year to raise such funds in order to receive the exemption granted by this paragraph;

20. Sales of tangible personal property or services to any Boys & Girls Clubs of America affiliate in this state which is not affiliated with the Salvation Army and which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3);

21. Sales of tangible personal property or services to any organization, which takes court-adjudicated juveniles for purposes of rehabilitation, and which is exempt from taxation pursuant to the

provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c) (3), provided that at least fifty percent (50%) of the juveniles served by such organization are court adjudicated and the organization receives state funds in an amount less than ten percent (10%) of the annual budget of the organization;

22. Sales of tangible personal property or services to:

- a. any health center as defined in Section 254b of Title 42 of the United States Code,
- b. any clinic receiving disbursements of state monies from the Indigent Health Care Revolving Fund pursuant to the provisions of Section 66 of Title 56 of the Oklahoma Statutes,
- c. any community-based health center which meets all of the following criteria:
 - (1) provides primary care services at no cost to the recipient, and
 - (2) is exempt from taxation pursuant to the provisions of Section 501(c) (3) of the Internal Revenue Code, 26 U.S.C., Section 501(c) (3), and
- d. any community mental health center as defined in Section 3-302 of Title 43A of the Oklahoma Statutes;

23. Dues or fees including free or complimentary dues or fees which have a value equivalent to the charge that could have otherwise been made, to YMCAs, YWCAs or municipally-owned recreation centers for the use of facilities and programs;

24. The first Fifteen Thousand Dollars (\$15,000.00) each year from sales of tangible personal property or services to or by a cultural organization established to sponsor and promote educational, charitable and cultural events for disadvantaged children, and which organization is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c) (3);

25. Sales of tangible personal property or services to museums or other entities which have been accredited by the American Association of Museums. Any person making purchases on behalf of any such museum or other entity shall certify, in writing, on the copy of the invoice or sales ticket to be retained by the vendor that the purchases are made for and on behalf of such museum or other entity and set out the name of such museum or other entity. Any person who wrongfully or erroneously certifies that the purchases are for any such museum or other entity or who otherwise violates the provisions of this paragraph shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be fined an amount equal to double the amount of sales tax involved or incarcerated for not more than sixty (60) days, or by both such fine and incarceration;

26. Sales of tickets for admission by any museum accredited by the American Association of Museums. In order to be eligible for the exemption provided by this paragraph, an amount equivalent to the amount of the tax which would otherwise be required to be collected pursuant to the provisions of Section 1350 et seq. of this title shall be separately stated on the admission ticket and shall be collected and used for the sole purpose of servicing or aiding in the servicing of debt incurred by the museum to effect the construction, enlarging or renovation of any facility to be used for entertainment, edification or cultural cultivation to which entry is gained with a paid admission ticket;

27. Sales of tangible personal property or services occurring on or after June 1, 1995, to children's homes which are supported or sponsored by one or more churches, members of which serve as trustees of the home;

28. Sales of tangible personal property or services to the organization known as the Disabled American Veterans, Department of Oklahoma, Inc., and subordinate chapters thereof;

29. Sales of tangible personal property or services to youth camps which are supported or sponsored by one or more churches, members of which serve as trustees of the organization;

30. a. Until July 1, 2022, transfer of tangible personal property made pursuant to Section 3226 of Title 63 of

the Oklahoma Statutes by the University Hospitals Trust, and

b. Effective July 1, 2022, transfer of tangible personal property or services to or by:

(1) the University Hospitals Trust created pursuant to Section 3224 of Title 63 of the Oklahoma Statutes, or

(2) nonprofit entities which are exempt from taxation pursuant to the provisions of the Internal Revenue Code of the United States, 26 U.S.C., Section 501(c)(3), which have entered into a joint operating agreement with the University Hospitals Trust;

31. Sales of tangible personal property or services to a municipality, county or school district pursuant to a lease or lease-purchase agreement executed between the vendor and a municipality, county or school district. A copy of the lease or lease-purchase agreement shall be retained by the vendor;

32. Sales of tangible personal property or services to any spaceport user, as defined in the Oklahoma Space Industry Development Act;

33. The sale, use, storage, consumption or distribution in this state, whether by the importer, exporter or another person, of any satellite or any associated launch vehicle including components of, and parts and motors for, any such satellite or launch vehicle, imported or caused to be imported into this state for the purpose of export by means of launching into space. This exemption provided by this paragraph shall not be affected by:

a. the destruction in whole or in part of the satellite or launch vehicle,

b. the failure of a launch to occur or be successful, or

c. the absence of any transfer or title to, or possession of, the satellite or launch vehicle after launch;

34. The sale, lease, use, storage, consumption or distribution in this state of any space facility, space propulsion system or space vehicle, satellite or station of any kind possessing space flight capacity including components thereof;

35. The sale, lease, use, storage, consumption or distribution in this state of tangible personal property, placed on or used aboard any space facility, space propulsion system or space vehicle, satellite, or station possessing space flight capacity, which is launched into space, irrespective of whether such tangible property is returned to this state for subsequent use, storage, or consumption in any manner;

36. The sale, lease, use, storage, consumption or distribution in this state of tangible personal property meeting the definition of "section 38 property" as defined in Sections 48(a)(1)(A) and (B)(i) of the Internal Revenue Code of 1986, that is an integral part of and used primarily in support of space flight; however, section 38 property used in support of space flight shall not include general office equipment, any boat, mobile home, motor vehicle or other vehicle of a class or type required to be registered, licensed, titled or documented in this state or by the United States government, or any other property not specifically suited to supporting space activity. The term "in support of space flight", for purposes of this paragraph, means the altering, monitoring, controlling, regulating, adjusting, servicing or repairing of any space facility, space propulsion systems or space vehicle, satellite or station possessing space flight capacity including the components thereof;

37. The purchase or lease of machinery and equipment for use at a fixed location in this state, which is used exclusively in the manufacturing, processing, compounding or producing of any space facility, space propulsion system or space vehicle, satellite or station of any kind possessing space flight capacity. Provided, the exemption provided for in this paragraph shall not be allowed unless the purchaser or lessee signs an affidavit stating that the item or items to be exempted are for the exclusive use designated herein. Any person furnishing a false affidavit to the vendor for the purpose of evading payment of any tax imposed by Section 1354 of this title shall be subject to the penalties provided by law. As

used in this paragraph, "machinery and equipment" means "section 38 property" as defined in Sections 48(a)(1)(A) and (B)(i) of the Internal Revenue Code of 1986, which is used as an integral part of the manufacturing, processing, compounding or producing of items of tangible personal property. Such term includes parts and accessories only to the extent that the exemption thereof is consistent with the provisions of this paragraph;

38. The amount of a surcharge or any other amount which is separately stated on an admission ticket which is imposed, collected and used for the sole purpose of constructing, remodeling or enlarging facilities of a public trust having a municipality or county as its sole beneficiary;

39. Sales of tangible personal property or services which are directly used in or for the benefit of a state park in this state, which are made to an organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3) and which is organized primarily for the purpose of supporting one or more state parks located in this state;

40. The sale, lease or use of parking privileges by an institution of The Oklahoma State System of Higher Education;

41. Sales of tangible personal property or services for use on campus or school construction projects for the benefit of institutions of The Oklahoma State System of Higher Education, private institutions of higher education accredited by the Oklahoma State Regents for Higher Education or any public school or school district when such projects are financed by or through the use of nonprofit entities which are exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3);

42. Sales of tangible personal property or services by an organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3), in the course of conducting a national championship sports event, but only if all or a portion of the payment in exchange therefor would qualify as the receipt of a qualified sponsorship payment described in Internal Revenue Code, 26 U.S.C., Section 513(i). Sales exempted pursuant to this paragraph shall be

exempt from all Oklahoma sales, use, excise and gross receipts taxes;

43. Sales of tangible personal property or services to or by an organization which:

- a. is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3),
- b. is affiliated with a comprehensive university within The Oklahoma State System of Higher Education, and
- c. has been organized primarily for the purpose of providing education and teacher training and conducting events relating to robotics;

44. The first Fifteen Thousand Dollars (\$15,000.00) each year from sales of tangible personal property to or by youth athletic teams which are part of an athletic organization exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(4), for the purposes of raising funds for the benefit of the team;

45. Sales of tickets for admission to a collegiate athletic event that is held in a facility owned or operated by a municipality or a public trust of which the municipality is the sole beneficiary and that actually determines or is part of a tournament or tournament process for determining a conference tournament championship, a conference championship, or a national championship;

46. Sales of tangible personal property or services to or by an organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3) and is operating the Oklahoma City National Memorial and Museum, an affiliate of the National Park System;

47. Sales of tangible personal property or services to organizations which are exempt from federal taxation pursuant to the provisions of Section 501(c)(3) of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3), the memberships of which are limited to honorably discharged veterans, and which furnish financial support

to area veterans' organizations to be used for the purpose of constructing a memorial or museum;

48. Sales of tangible personal property or services on or after January 1, 2003, to an organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3) that is expending monies received from a private foundation grant in conjunction with expenditures of local sales tax revenue to construct a local public library;

49. Sales of tangible personal property or services to a state that borders this state or any political subdivision of that state, but only to the extent that the other state or political subdivision exempts or does not impose a tax on similar sales of items to this state or a political subdivision of this state;

50. Effective July 1, 2005, sales of tangible personal property or services to the Career Technology Student Organizations under the direction and supervision of the Oklahoma Department of Career and Technology Education;

51. Sales of tangible personal property to a public trust having either a single city, town or county or multiple cities, towns or counties or combination thereof as beneficiary or beneficiaries or a nonprofit organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3) for the purpose of constructing improvements to or expanding a hospital or nursing home owned and operated by any such public trust or nonprofit entity prior to July 1, 2008, in counties with a population of less than one hundred thousand (100,000) persons, according to the most recent Federal Decennial Census. As used in this paragraph, "constructing improvements to or expanding" shall not mean any expense for routine maintenance or general repairs and shall require a project cost of at least One Hundred Thousand Dollars (\$100,000.00). For purposes of this paragraph, sales made to a contractor or subcontractor that enters into a contractual relationship with a public trust or nonprofit entity as described by this paragraph shall be considered sales made to the public trust or nonprofit entity. The exemption authorized by this paragraph shall be administered in the form of a refund from the sales tax revenues apportioned pursuant to Section 1353 of this title and the vendor shall be required to collect the

sales tax otherwise applicable to the transaction. The purchaser may apply for a refund of the sales tax paid in the manner prescribed by this paragraph. Within thirty (30) days after the end of each fiscal year, any purchaser that is entitled to make application for a refund based upon the exempt treatment authorized by this paragraph may file an application for refund of the sales taxes paid during such preceding fiscal year. The Tax Commission shall prescribe a form for purposes of making the application for refund. The Tax Commission shall determine whether or not the total amount of sales tax exemptions claimed by all purchasers is equal to or less than Six Hundred Fifty Thousand Dollars (\$650,000.00). If such claims are less than or equal to that amount, the Tax Commission shall make refunds to the purchasers in the full amount of the documented and verified sales tax amounts. If such claims by all purchasers are in excess of Six Hundred Fifty Thousand Dollars (\$650,000.00), the Tax Commission shall determine the amount of each purchaser's claim, the total amount of all claims by all purchasers, and the percentage each purchaser's claim amount bears to the total. The resulting percentage determined for each purchaser shall be multiplied by Six Hundred Fifty Thousand Dollars (\$650,000.00) to determine the amount of refundable sales tax to be paid to each purchaser. The pro rata refund amount shall be the only method to recover sales taxes paid during the preceding fiscal year and no balance of any sales taxes paid on a pro rata basis shall be the subject of any subsequent refund claim pursuant to this paragraph;

52. Effective July 1, 2006, sales of tangible personal property or services to any organization which assists, trains, educates, and provides housing for physically and mentally handicapped persons and which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3) and that receives at least eighty-five percent (85%) of its annual budget from state or federal funds. In order to receive the benefit of the exemption authorized by this paragraph, the taxpayer shall be required to make payment of the applicable sales tax at the time of sale to the vendor in the manner otherwise required by law. Notwithstanding any other provision of the Oklahoma Uniform Tax Procedure Code to the contrary, the taxpayer shall be authorized to file a claim for refund of sales taxes paid that qualify for the exemption authorized by this paragraph for a period of one (1) year after the date of the sale transaction. The taxpayer shall be required to provide documentation as may be prescribed by the

Oklahoma Tax Commission in support of the refund claim. The total amount of sales tax qualifying for exempt treatment pursuant to this paragraph shall not exceed One Hundred Seventy-five Thousand Dollars (\$175,000.00) each fiscal year. Claims for refund shall be processed in the order in which such claims are received by the Oklahoma Tax Commission. If a claim otherwise timely filed exceeds the total amount of refunds payable for a fiscal year, such claim shall be barred;

53. The first Two Thousand Dollars (\$2,000.00) each year of sales of tangible personal property or services to, by, or for the benefit of a qualified neighborhood watch organization that is endorsed or supported by or working directly with a law enforcement agency with jurisdiction in the area in which the neighborhood watch organization is located. As used in this paragraph, "qualified neighborhood watch organization" means an organization that is a not-for-profit corporation under the laws of the State of Oklahoma that was created to help prevent criminal activity in an area through community involvement and interaction with local law enforcement and which is one of the first two thousand organizations which makes application to the Oklahoma Tax Commission for the exemption after March 29, 2006;

54. Sales of tangible personal property to a nonprofit organization, exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3), organized primarily for the purpose of providing services to homeless persons during the day and located in a metropolitan area with a population in excess of five hundred thousand (500,000) persons according to the latest Federal Decennial Census. The exemption authorized by this paragraph shall be applicable to sales of tangible personal property to a qualified entity occurring on or after January 1, 2005;

55. Sales of tangible personal property or services to or by an organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3) for events the principal purpose of which is to provide funding for the preservation of wetlands and habitat for wild ducks;

56. Sales of tangible personal property or services to or by an organization which is exempt from taxation pursuant to the

provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3) for events the principal purpose of which is to provide funding for the preservation and conservation of wild turkeys;

57. Sales of tangible personal property or services to an organization which:

- a. is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3), and
- b. is part of a network of community-based, autonomous member organizations that meets the following criteria:
 - (1) serves people with workplace disadvantages and disabilities by providing job training and employment services, as well as job placement opportunities and post-employment support,
 - (2) has locations in the United States and at least twenty other countries,
 - (3) collects donated clothing and household goods to sell in retail stores and provides contract labor services to business and government, and
 - (4) provides documentation to the Oklahoma Tax Commission that over seventy-five percent (75%) of its revenues are channeled into employment, job training and placement programs and other critical community services;

58. Sales of tickets made on or after September 21, 2005, and complimentary or free tickets for admission issued on or after September 21, 2005, which have a value equivalent to the charge that would have otherwise been made, for admission to a professional athletic event in which a team in the National Basketball Association is a participant, which is held in a facility owned or operated by a municipality, a county or a public trust of which a municipality or a county is the sole beneficiary, and sales of tickets made on or after July 1, 2007, and complimentary or free

tickets for admission issued on or after July 1, 2007, which have a value equivalent to the charge that would have otherwise been made, for admission to a professional athletic event in which a team in the National Hockey League is a participant, which is held in a facility owned or operated by a municipality, a county or a public trust of which a municipality or a county is the sole beneficiary;

59. Sales of tickets for admission and complimentary or free tickets for admission which have a value equivalent to the charge that would have otherwise been made to a professional sporting event involving ice hockey, baseball, basketball, football or arena football, or soccer. As used in this paragraph, "professional sporting event" means an organized athletic competition between teams that are members of an organized league or association with centralized management, other than a national league or national association, that imposes requirements for participation in the league upon the teams, the individual athletes or both, and which uses a salary structure to compensate the athletes;

60. Sales of tickets for admission to an annual event sponsored by an educational and charitable organization of women which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3) and has as its mission promoting volunteerism, developing the potential of women and improving the community through the effective action and leadership of trained volunteers;

61. Sales of tangible personal property or services to an organization, which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3), and which is itself a member of an organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3), if the membership organization is primarily engaged in advancing the purposes of its member organizations through fundraising, public awareness or other efforts for the benefit of its member organizations, and if the member organization is primarily engaged either in providing educational services and programs concerning health-related diseases and conditions to individuals suffering from such health-related diseases and conditions or their caregivers and family members or support to such individuals, or in health-related research as to such diseases and conditions, or both. In order to qualify for the

exemption authorized by this paragraph, the member nonprofit organization shall be required to provide proof to the Oklahoma Tax Commission of its membership status in the membership organization;

62. Sales of tangible personal property or services to or by an organization which is part of a national volunteer women's service organization dedicated to promoting patriotism, preserving American history and securing better education for children and which has at least 168,000 members in 3,000 chapters across the United States;

63. Sales of tangible personal property or services to or by a YWCA or YMCA organization which is part of a national nonprofit community service organization working to meet the health and social service needs of its members across the United States;

64. Sales of tangible personal property or services to or by a veteran's organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(19) and which is known as the Veterans of Foreign Wars of the United States, Oklahoma Chapters;

65. Sales of boxes of food by a church or by an organization, which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3). To qualify under the provisions of this paragraph, the organization must be organized for the primary purpose of feeding needy individuals or to encourage volunteer service by requiring such service in order to purchase food. These boxes shall only contain edible staple food items;

66. Sales of tangible personal property or services to any person with whom a church has duly entered into a construction contract, necessary for carrying out such contract or to any subcontractor to such a construction contract;

67. Sales of tangible personal property or services used exclusively for charitable or educational purposes, to or by an organization which:

- a. is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3),

- b. has filed a Not-for-Profit Certificate of Incorporation in this state, and
- c. is organized for the purpose of:
 - (1) providing training and education to developmentally disabled individuals,
 - (2) educating the community about the rights, abilities and strengths of developmentally disabled individuals, and
 - (3) promoting unity among developmentally disabled individuals in their community and geographic area;

68. Sales of tangible personal property or services to any organization which is a shelter for abused, neglected, or abandoned children and which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3); provided, until July 1, 2008, such exemption shall apply only to eligible shelters for children from birth to age twelve (12) and after July 1, 2008, such exemption shall apply to eligible shelters for children from birth to age eighteen (18);

69. Sales of tangible personal property or services to a child care center which is licensed pursuant to the Oklahoma Child Care Facilities Licensing Act and which:

- a. possesses a 3-star rating from the Department of Human Services Reaching for the Stars Program or a national accreditation, and
- b. allows on-site universal prekindergarten education to be provided to four-year-old children through a contractual agreement with any public school or school district.

For the purposes of this paragraph, sales made to any person, firm, agency or entity that has entered previously into a contractual relationship with a child care center for construction

and improvement of buildings and other structures owned by the child care center and operated for educational purposes shall be considered sales made to a child care center. Any such person, firm, agency or entity making purchases on behalf of a child care center shall certify, in writing, on the copy of the invoice or sales ticket the nature of the purchase. Any such person, or person acting on behalf of a firm, agency or entity making purchases on behalf of a child care center in violation of this paragraph shall be guilty of a misdemeanor and upon conviction thereof shall be fined an amount equal to double the amount of sales tax involved or incarcerated for not more than sixty (60) days or both;

70. a. Sales of tangible personal property to a service organization of mothers who have children who are serving or who have served in the military, which service organization is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(19) and which is known as the Blue Star Mothers of America, Inc. The exemption provided by this paragraph shall only apply to the purchase of tangible personal property actually sent to United States military personnel overseas who are serving in a combat zone and not to any other tangible personal property purchased by the organization. Provided, this exemption shall not apply to any sales tax levied by a city, town, county, or any other jurisdiction in this state.
- b. The exemption authorized by this paragraph shall be administered in the form of a refund from the sales tax revenues apportioned pursuant to Section 1353 of this title, and the vendor shall be required to collect the sales tax otherwise applicable to the transaction. The purchaser may apply for a refund of the state sales tax paid in the manner prescribed by this paragraph. Within sixty (60) days after the end of each calendar quarter, any purchaser that is entitled to make application for a refund based upon the exempt treatment authorized by this paragraph may file an application for refund of the state sales taxes paid during such preceding calendar quarter.

The Tax Commission shall prescribe a form for purposes of making the application for refund.

- c. A purchaser who applies for a refund pursuant to this paragraph shall certify that the items were actually sent to military personnel overseas in a combat zone. Any purchaser that applies for a refund for the purchase of items that are not authorized for exemption under this paragraph shall be subject to a penalty in the amount of Five Hundred Dollars (\$500.00);

71. Sales of food and snack items to or by an organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3), whose primary and principal purpose is providing funding for scholarships in the medical field;

72. Sales of tangible personal property or services for use solely on construction projects for organizations which are exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3) and whose purpose is providing end-of-life care and access to hospice services to low-income individuals who live in a facility owned by the organization. The exemption provided by this paragraph applies to sales to the organization as well as to sales to any person with whom the organization has duly entered into a construction contract, necessary for carrying out such contract or to any subcontractor to such a construction contract. Any person making purchases on behalf of such organization shall certify, in writing, on the copy of the invoice or sales ticket to be retained by the vendor that the purchases are made for and on behalf of such organization and set out the name of such organization. Any person who wrongfully or erroneously certifies that purchases are for any of the above-named organizations or who otherwise violates this section shall be guilty of a misdemeanor and upon conviction thereof shall be fined an amount equal to double the amount of sales tax involved or incarcerated for not more than sixty (60) days or both;

73. Sales of tickets for admission to events held by organizations exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3) that are

organized for the purpose of supporting general hospitals licensed by the State Department of Health;

74. Sales of tangible personal property or services:

- a. to a foundation which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3) and which raises tax-deductible contributions in support of a wide range of firearms-related public interest activities of the National Rifle Association of America and other organizations that defend and foster Second Amendment rights, and
- b. to or by a grassroots fundraising program for sales related to events to raise funds for a foundation meeting the qualifications of subparagraph a of this paragraph;

75. Sales by an organization or entity which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3) which are related to a fundraising event sponsored by the organization or entity when the event does not exceed any five (5) consecutive days and when the sales are not in the organization's or the entity's regular course of business. Provided, the exemption provided in this paragraph shall be limited to tickets sold for admittance to the fundraising event and items which were donated to the organization or entity for sale at the event;

76. Effective November 1, 2017, sales of tangible personal property or services to an organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3) and operates as a collaborative model which connects community agencies in one location to serve individuals and families affected by violence and where victims have access to services and advocacy at no cost to the victim;

77. Effective July 1, 2018, sales of tangible personal property or services to or by an association which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C.,

Section 501(c)(19) and which is known as the National Guard Association of Oklahoma;

78. Effective July 1, 2018, sales of tangible personal property or services to or by an association which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(4) and which is known as the Marine Corps League of Oklahoma;

79. Sales of tangible personal property or services to the American Legion, whether the purchase is made by the entity chartered by the United States Congress or is an entity organized under the laws of this or another state pursuant to the authority of the national American Legion organization;

80. Sales of tangible personal property or services to or by an organization which is:

- a. exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3),
- b. verified with a letter from the MIT Fab Foundation as an official member of the Fab Lab Network in compliance with the Fab Charter, and
- c. able to provide documentation that its primary and principal purpose is to provide community access to advanced 21st century manufacturing and digital fabrication tools for science, technology, engineering, art and math (STEAM) learning skills, developing inventions, creating and sustaining businesses and producing personalized products;

81. Effective November 1, 2021, sales of tangible personal property or services used solely for construction and remodeling projects to an organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3), and which meets the following requirements:

- a. its primary purpose is to construct or remodel and sell affordable housing and provide homeownership education to residents of Oklahoma that have an income

that is below one hundred percent (100%) of the Family Median Income guidelines as defined by the U.S. Department of Housing and Urban Development,

- b. it conducts its activities in a manner that serves public or charitable purposes, rather than commercial purposes,
- c. it receives funding and revenue and charges fees in a manner that does not incentivize it or its employees to act other than in the best interests of its clients, and
- d. it compensates its employees in a manner that does not incentivize employees to act other than in the best interests of its clients;

82. Effective November 1, 2021, sales of tangible personal property or services to a nonprofit entity, organized pursuant to Oklahoma law before January 1, 2022, exempt from federal income taxation pursuant to Section 501(c) of the Internal Revenue Code of 1986, as amended, the principal functions of which are to provide assistance to natural persons following a disaster, with program emphasis on repair or restoration to single-family residential dwellings or the construction of a replacement single-family residential dwelling. As used in this paragraph, "disaster" means damage to property with or without accompanying injury to persons from heavy rain, high winds, tornadic winds, drought, wildfire, snow, ice, geologic disturbances, explosions, chemical accidents or spills and other events causing damage to property on a large scale. For purposes of this paragraph, an entity that expended at least seventy-five percent (75%) of its funds on the restoration to single-family housing following a disaster, including related general and administrative expenses, shall be eligible for the exemption authorized by this paragraph; ~~and~~

83. Effective November 1, 2021, through December 31, 2024, sales of tangible personal property or services to a museum that:

- a. operates as a part of an organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3),

- b. is not accredited by the American Alliance of Museums, and
- c. operates on an annual budget of less than One Million Dollars (\$1,000,000.00); and

~~83.~~ 84. Until July 1, 2022, sales of tangible personal property or services for use in a clinical practice or medical facility operated by an organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code of the United States, 26 U.S.C., Section 501(c)(3), and which has entered into a joint operating agreement with the University Hospitals Trust created pursuant to Section 3224 of Title 63 of the Oklahoma Statutes. The exemption provided by this paragraph shall be limited to the purchase of tangible personal property and services for use in clinical practices or medical facilities acquired or leased by the organization from the University Hospitals Authority, University Hospitals Trust, or the University of Oklahoma on or after June 1, 2021.

SECTION 44. REPEALER 68 O.S. 2021, Section 1356, as last amended by Section 1, Chapter 580, O.S.L. 2021, is hereby repealed.

SECTION 45. AMENDATORY 68 O.S. 2021, Section 2355, as last amended by Section 1, Chapter 493, O.S.L. 2021, is amended to read as follows:

Section 2355. A. Individuals. For all taxable years beginning after December 31, 1998, and before January 1, 2006, a tax is hereby imposed upon the Oklahoma taxable income of every resident or nonresident individual, which tax shall be computed at the option of the taxpayer under one of the two following methods:

1. METHOD 1.

- a. Single individuals and married individuals filing separately not deducting federal income tax:

(1) 1/2% tax on first \$1,000.00 or part thereof,

(2) 1% tax on next \$1,500.00 or part thereof,

- (3) 2% tax on next \$1,250.00 or part thereof,
- (4) 3% tax on next \$1,150.00 or part thereof,
- (5) 4% tax on next \$1,300.00 or part thereof,
- (6) 5% tax on next \$1,500.00 or part thereof,
- (7) 6% tax on next \$2,300.00 or part thereof, and
- (8) (a) for taxable years beginning after December 31, 1998, and before January 1, 2002, 6.75% tax on the remainder,

(b) for taxable years beginning on or after January 1, 2002, and before January 1, 2004, 7% tax on the remainder, and

(c) for taxable years beginning on or after January 1, 2004, 6.65% tax on the remainder.

b. Married individuals filing jointly and surviving spouse to the extent and in the manner that a surviving spouse is permitted to file a joint return under the provisions of the Internal Revenue Code and heads of households as defined in the Internal Revenue Code not deducting federal income tax:

- (1) 1/2% tax on first \$2,000.00 or part thereof,
- (2) 1% tax on next \$3,000.00 or part thereof,
- (3) 2% tax on next \$2,500.00 or part thereof,
- (4) 3% tax on next \$2,300.00 or part thereof,
- (5) 4% tax on next \$2,400.00 or part thereof,
- (6) 5% tax on next \$2,800.00 or part thereof,
- (7) 6% tax on next \$6,000.00 or part thereof, and

- (8) (a) for taxable years beginning after December 31, 1998, and before January 1, 2002, 6.75% tax on the remainder,
- (b) for taxable years beginning on or after January 1, 2002, and before January 1, 2004, 7% tax on the remainder, and
- (c) for taxable years beginning on or after January 1, 2004, 6.65% tax on the remainder.

2. METHOD 2.

- a. Single individuals and married individuals filing separately deducting federal income tax:
 - (1) 1/2% tax on first \$1,000.00 or part thereof,
 - (2) 1% tax on next \$1,500.00 or part thereof,
 - (3) 2% tax on next \$1,250.00 or part thereof,
 - (4) 3% tax on next \$1,150.00 or part thereof,
 - (5) 4% tax on next \$1,200.00 or part thereof,
 - (6) 5% tax on next \$1,400.00 or part thereof,
 - (7) 6% tax on next \$1,500.00 or part thereof,
 - (8) 7% tax on next \$1,500.00 or part thereof,
 - (9) 8% tax on next \$2,000.00 or part thereof,
 - (10) 9% tax on next \$3,500.00 or part thereof, and
 - (11) 10% tax on the remainder.
- b. Married individuals filing jointly and surviving spouse to the extent and in the manner that a surviving spouse is permitted to file a joint return

under the provisions of the Internal Revenue Code and heads of households as defined in the Internal Revenue Code deducting federal income tax:

- (1) 1/2% tax on the first \$2,000.00 or part thereof,
- (2) 1% tax on the next \$3,000.00 or part thereof,
- (3) 2% tax on the next \$2,500.00 or part thereof,
- (4) 3% tax on the next \$1,400.00 or part thereof,
- (5) 4% tax on the next \$1,500.00 or part thereof,
- (6) 5% tax on the next \$1,600.00 or part thereof,
- (7) 6% tax on the next \$1,250.00 or part thereof,
- (8) 7% tax on the next \$1,750.00 or part thereof,
- (9) 8% tax on the next \$3,000.00 or part thereof,
- (10) 9% tax on the next \$6,000.00 or part thereof, and
- (11) 10% tax on the remainder.

B. Individuals. For all taxable years beginning on or after January 1, 2008, and ending any tax year which begins after December 31, 2015, for which the determination required pursuant to Sections 4 and 5 of this act is made by the State Board of Equalization, a tax is hereby imposed upon the Oklahoma taxable income of every resident or nonresident individual, which tax shall be computed as follows:

1. Single individuals and married individuals filing separately:

- (a) 1/2% tax on first \$1,000.00 or part thereof,
- (b) 1% tax on next \$1,500.00 or part thereof,
- (c) 2% tax on next \$1,250.00 or part thereof,

- (d) 3% tax on next \$1,150.00 or part thereof,
- (e) 4% tax on next \$2,300.00 or part thereof,
- (f) 5% tax on next \$1,500.00 or part thereof,
- (g) 5.50% tax on the remainder for the 2008 tax year and any subsequent tax year unless the rate prescribed by subparagraph (h) of this paragraph is in effect, and
- (h) 5.25% tax on the remainder for the 2009 and subsequent tax years. The decrease in the top marginal individual income tax rate otherwise authorized by this subparagraph shall be contingent upon the determination required to be made by the State Board of Equalization pursuant to Section 2355.1A of this title.

2. Married individuals filing jointly and surviving spouse to the extent and in the manner that a surviving spouse is permitted to file a joint return under the provisions of the Internal Revenue Code and heads of households as defined in the Internal Revenue Code:

- (a) 1/2% tax on first \$2,000.00 or part thereof,
- (b) 1% tax on next \$3,000.00 or part thereof,
- (c) 2% tax on next \$2,500.00 or part thereof,
- (d) 3% tax on next \$2,300.00 or part thereof,
- (e) 4% tax on next \$2,400.00 or part thereof,
- (f) 5% tax on next \$2,800.00 or part thereof,
- (g) 5.50% tax on the remainder for the 2008 tax year and any subsequent tax year unless the rate prescribed by subparagraph (h) of this paragraph is in effect, and

- (h) 5.25% tax on the remainder for the 2009 and subsequent tax years. The decrease in the top marginal individual income tax rate otherwise authorized by this subparagraph shall be contingent upon the determination required to be made by the State Board of Equalization pursuant to Section 2355.1A of this title.

C. Individuals. For all taxable years beginning on or after January 1, 2022, a tax is hereby imposed upon the Oklahoma taxable income of every resident or nonresident individual, which tax shall be computed as follows:

1. Single individuals and married individuals filing separately:

- (a) 0.25% tax on first \$1,000.00 or part thereof,
- (b) 0.75% tax on next \$1,500.00 or part thereof,
- (c) 1.75% tax on next \$1,250.00 or part thereof,
- (d) 2.75% tax on next \$1,150.00 or part thereof,
- (e) 3.75% tax on next \$2,300.00 or part thereof,
- (f) 4.75% tax on the remainder.

2. Married individuals filing jointly and surviving spouse to the extent and in the manner that a surviving spouse is permitted to file a joint return under the provisions of the Internal Revenue Code and heads of households as defined in the Internal Revenue Code:

- (a) 0.25% tax on first \$2,000.00 or part thereof,
- (b) 0.75% tax on next \$3,000.00 or part thereof,
- (c) 1.75% tax on next \$2,500.00 or part thereof,
- (d) 2.75% tax on next \$2,300.00 or part thereof,

- (e) 3.75% tax on next \$2,400.00 or part thereof,
- (f) 4.75% tax on the remainder.

No deduction for federal income taxes paid shall be allowed to any taxpayer to arrive at taxable income.

D. Nonresident aliens. In lieu of the rates set forth in subsection A above, there shall be imposed on nonresident aliens, as defined in the Internal Revenue Code, a tax of eight percent (8%) instead of thirty percent (30%) as used in the Internal Revenue Code, with respect to the Oklahoma taxable income of such nonresident aliens as determined under the provision of the Oklahoma Income Tax Act.

Every payer of amounts covered by this subsection shall deduct and withhold from such amounts paid each payee an amount equal to eight percent (8%) thereof. Every payer required to deduct and withhold taxes under this subsection shall for each quarterly period on or before the last day of the month following the close of each such quarterly period, pay over the amount so withheld as taxes to the Tax Commission, and shall file a return with each such payment. Such return shall be in such form as the Tax Commission shall prescribe. Every payer required under this subsection to deduct and withhold a tax from a payee shall, as to the total amounts paid to each payee during the calendar year, furnish to such payee, on or before January 31, of the succeeding year, a written statement showing the name of the payer, the name of the payee and the payee's Social Security account number, if any, the total amount paid subject to taxation, and the total amount deducted and withheld as tax and such other information as the Tax Commission may require. Any payer who fails to withhold or pay to the Tax Commission any sums herein required to be withheld or paid shall be personally and individually liable therefor to the State of Oklahoma.

E. Corporations. For all taxable years beginning after December 31, ~~1989~~ 2021, a tax is hereby imposed upon the Oklahoma taxable income of every corporation doing business within this state or deriving income from sources within this state in an amount equal to ~~six percent (6%)~~ four percent (4%) thereof.

There shall be no additional Oklahoma income tax imposed on accumulated taxable income or on undistributed personal holding company income as those terms are defined in the Internal Revenue Code.

F. Certain foreign corporations. In lieu of the tax imposed in the first paragraph of subsection D of this section, for all taxable years beginning after December 31, ~~1989~~ 2021, there shall be imposed on foreign corporations, as defined in the Internal Revenue Code, a tax of ~~six percent (6%)~~ four percent (4%) instead of thirty percent (30%) as used in the Internal Revenue Code, where such income is received from sources within Oklahoma, in accordance with the provisions of the Internal Revenue Code and the Oklahoma Income Tax Act.

Every payer of amounts covered by this subsection shall deduct and withhold from such amounts paid each payee an amount equal to ~~six percent (6%)~~ four percent (4%) thereof. Every payer required to deduct and withhold taxes under this subsection shall for each quarterly period on or before the last day of the month following the close of each such quarterly period, pay over the amount so withheld as taxes to the Tax Commission, and shall file a return with each such payment. Such return shall be in such form as the Tax Commission shall prescribe. Every payer required under this subsection to deduct and withhold a tax from a payee shall, as to the total amounts paid to each payee during the calendar year, furnish to such payee, on or before January 31, of the succeeding year, a written statement showing the name of the payer, the name of the payee and the payee's Social Security account number, if any, the total amounts paid subject to taxation, the total amount deducted and withheld as tax and such other information as the Tax Commission may require. Any payer who fails to withhold or pay to the Tax Commission any sums herein required to be withheld or paid shall be personally and individually liable therefor to the State of Oklahoma.

G. Fiduciaries. A tax is hereby imposed upon the Oklahoma taxable income of every trust and estate at the same rates as are provided in subsection B or C of this section for single individuals. Fiduciaries are not allowed a deduction for any federal income tax paid.

H. Tax rate tables. For all taxable years beginning after December 31, 1991, in lieu of the tax imposed by subsection A, B or C of this section, as applicable there is hereby imposed for each taxable year on the taxable income of every individual, whose taxable income for such taxable year does not exceed the ceiling amount, a tax determined under tables, applicable to such taxable year which shall be prescribed by the Tax Commission and which shall be in such form as it determines appropriate. In the table so prescribed, the amounts of the tax shall be computed on the basis of the rates prescribed by subsection A, B or C of this section. For purposes of this subsection, the term "ceiling amount" means, with respect to any taxpayer, the amount determined by the Tax Commission for the tax rate category in which such taxpayer falls.

SECTION 46. REPEALER 68 O.S. 2021, Section 2355, as last amended by Section 1, Chapter 492, O.S.L. 2021, is hereby repealed.

SECTION 47. AMENDATORY 68 O.S. 2021, Section 3624, as last amended by Section 13, Chapter 15, O.S.L. 2021, is amended to read as follows:

Section 3624. A. There is hereby created the Oklahoma Film Enhancement Rebate Program. A rebate in the amount of up to seventeen percent (17%) of documented expenditures made in Oklahoma directly attributable to the production of a film, television production, or television commercial, as defined in Section 3623 of this title, in this state, may be paid to the production company responsible for the production. Provided, for documented expenditures made after July 1, 2009, the rebate amount shall be thirty-five percent (35%), except as provided in subsection B of this section.

B. The amount of rebate paid to the production company as provided for in subsection A of this section shall be increased by an additional two percent (2%) of documented expenditures if a production company spends at least Twenty Thousand Dollars (\$20,000.00) for the use of music created by an Oklahoma resident that is recorded in Oklahoma or for the cost of recording songs or music in Oklahoma for use in the production.

C. The rebate program shall be administered by the ~~Office of the Oklahoma Film and Music Commission~~ Oklahoma Film and Music

Office within the Oklahoma Department of Commerce and the Oklahoma Tax Commission, as provided in the Compete with Canada Film Act.

D. To be eligible for a rebate payment:

1. The production company responsible for a film, television production, or television commercial, as defined in Section 3623 of this title, made in this state shall submit documentation to the ~~Office of the Oklahoma Film and Music Commission~~ Oklahoma Film and Music Office of the amount of wages paid for employment in this state to residents of this state directly relating to the production and the amount of other production costs incurred in this state directly relating to the production;

2. The production company has filed or will file any Oklahoma tax return or tax document which may be required by law;

3. Except major studio productions, the production company shall provide the name of the completion guarantor and a copy of the bond guaranteeing the completion of the project or if a film has not secured a completion bond, the production company shall provide evidence that all Oklahoma crew and local vendors have been paid and there are no liens against the production company pending in the state;

4. The minimum budget for the film shall be Fifty Thousand Dollars (\$50,000.00) of which not less than Twenty-five Thousand Dollars (\$25,000.00) shall be expended in this state;

5. The production company shall provide evidence of financing for production prior to the commencement of principal photography; and

6. The production company shall provide evidence of a certificate of general liability insurance with a minimum coverage of One Million Dollars (\$1,000,000.00) and a workers' compensation policy pursuant to state law, which shall include coverage of employer's liability.

E. A production company shall not be eligible to receive both a rebate payment pursuant to the provisions of Section 3621 et seq. of this title and an exemption from sales taxes pursuant to the

provisions of paragraph 23 of Section 1357 of this title. If a production company has received such an exemption from sales taxes and submits a claim for rebate pursuant to the provisions of the Compete with Canada Film Act, the company shall be required to fully repay the amount of the exemption to the Tax Commission. A claim for a rebate shall include documentation from the Tax Commission that repayment has been made as required herein or shall include an affidavit from the production company that the company has not received an exemption from sales taxes pursuant to the provisions of paragraph 21 of Section 1357 of this title.

F. The Office shall approve or disapprove all claims for rebate and shall notify the Tax Commission. The Tax Commission shall, upon notification of approval from the ~~Office of the Film and Music Commission~~ Oklahoma Film and Music Office, issue payment for all approved claims from funds in the Oklahoma Film Enhancement Rebate Program Revolving Fund created in Section 3625 of this title. Excluding any rebate payments to high impact productions as provided for in subsection G of this section, the amount of claims prequalified and approved by the Office for any single fiscal year shall not exceed Eight Million Dollars (\$8,000,000.00). If the amount of approved claims exceeds the amount specified in this subsection in a fiscal year, payments shall be made in the order in which the claims are approved by the Office. If an approved claim is not paid in whole or in part, the unpaid claim or unpaid portion may be paid in the following fiscal year subject to the limitations specified in this subsection. The liability of the State of Oklahoma to make incentive payments pursuant to this act shall be limited to the balance of the Oklahoma Film Enhancement Rebate Program Revolving Fund.

G. 1. At the time the ~~Office of the Film and Music Commission~~ Oklahoma Film and Music Office issues a conditional prequalification for a production, such prequalification may include a proposed designation as a high impact production, as defined in Section 3623 of this title.

2. The proposed designation must be approved by the Cabinet Secretary for Commerce ~~and Tourism~~.

3. If the high impact production otherwise meets all of the requirements of the Compete ~~With~~ with Canada Act and the Office

gives final approval to rebate claims, such rebate claims shall not be subject to the Eight Million Dollar (\$8,000,000.00) cap provided for in subsection F of this section.

4. The payment of a rebate claim approved by the Office for a production designated as a high impact production by the Cabinet Secretary may be made as follows:

- a. by special appropriation to the Oklahoma Film Enhancement Rebate Program Revolving Fund, if the claim is approved during a regular or special session of the Oklahoma Legislature, or
- b. by payment from the Oklahoma Quick Action Closing Fund pursuant to Section 48.2 of Title 62 of the Oklahoma Statutes, if the claim is approved when the Oklahoma Legislature is not in session.

SECTION 48. REPEALER 68 O.S. 2021, Section 3624, as last amended by Section 3, Chapter 312, O.S.L. 2021, is hereby repealed.

SECTION 49. AMENDATORY 70 O.S. 2021, Section 6-187, as last amended by Section 1, Chapter 118, O.S.L. 2021, is amended to read as follows:

Section 6-187. A. Prior to July 1, 2014, a competency examination shall be adopted by the Oklahoma Commission for Teacher Preparation and beginning July 1, 2014, a competency examination shall be adopted by the Commission for Educational Quality and Accountability for the general education, professional education and various subject areas and grade levels for purposes of ensuring academic achievement and competency of each teacher candidate or teacher in the subject area the person is seeking certification to teach which shall also include certification as an administrator, as prescribed by the State Board of Education.

The Commission, consistent with the purposes of this section, shall promulgate rules and procedures to guarantee the confidentiality of examinations.

B. No teacher candidate shall be eligible for certification until successfully completing the competency examination except

those candidates who make application to the State Board and meet the criteria for the alternative placement program pursuant to Section 6-122.3 of this title. Certification shall be limited to areas of approval in which the certified teacher has successfully completed the examination. Subject to the provisions of subsection C of this section, testing for certification for subjects in which a teacher candidate or teacher is seeking a minor teaching assignment or an endorsement to teach shall be limited to the specific subject area test.

A teacher candidate or teacher may take the general education, professional education or subject area portions of the examination subject to any limit imposed by the Commission.

C. 1. Except as otherwise provided for in this subsection, a teacher may be certified in as many areas as the teacher meets the necessary requirements provided by law and has successfully completed the subject area portion of the examination.

2. Except as otherwise provided for in this paragraph, certification in early childhood, elementary, or special education shall require completion of an appropriate teacher education program approved by the Commission.

Any teacher who is certified to teach elementary education may be certified in early childhood education upon meeting the requirements provided in law and successful completion of the appropriate subject area portion of the examination. Any teacher who is certified to teach early childhood education may be certified in elementary education upon meeting the requirements provided in law and successful completion of the appropriate subject area portion of the examination. Any special education teacher who becomes certified to teach through completion of an accredited teacher preparation program may be certified in early childhood or elementary education upon meeting the requirements provided in law and successful completion of the appropriate subject portion of the examination. Any teacher who becomes certified to teach through completion of an accredited teacher preparation program or becomes alternatively certified to teach through the Troops to Teachers program may be certified in special education upon meeting the requirements provided in law and successful completion of the appropriate subject area portion of the examination. Any special

education teacher who has not completed a Commission-approved teacher education program in elementary education or early childhood education but who has successfully completed the subject area portion of the examination may be certified in elementary education or early childhood education for the purpose of providing direct instruction and serving as the teacher of record for grading purposes in special education settings only.

D. The Commission shall offer the competency examination at least four times per calendar year on dates to be established by the Commission.

E. If a teacher candidate or teacher is a non-native-English speaker, the Commission shall offer the subject area competency examination in the native language of the teacher candidate or teacher only if the teacher candidate or teacher is employed or has been offered employment by a school district as a teacher in a foreign language immersion program offered by the school district. If a non-native-English speaker who has received certification in a subject area after taking the subject area competency examination in the native language of the speaker seeks to add a certification area in the future and that person is no longer employed as a teacher in a foreign language immersion program, the examination for the additional certification area shall be taken in English. The State Board of Education shall issue a restricted license or certificate to any teacher who has completed a subject area competency examination in the native language of the teacher as provided for in this subsection restricting the teacher to teaching only in a foreign language immersion program.

F. The State Board of Education, in consultation with the Commission for Educational Quality and Accountability, may grant an exception to the requirement to complete a subject area examination for initial certification in a field which does not require an advanced degree if the candidate has an advanced degree in a subject that is substantially comparable to the content assessed on a subject area examination. The advanced degree shall be from an institution accredited by a national or regional accrediting agency which is recognized by the Secretary of the United States Department of Education. The Commission shall provide the Board with the necessary information to determine comparability.

G. 1. Nothing in the Oklahoma Teacher Preparation Act shall restrict the right of the State Board of Education to issue an emergency or provisional certificate, as needed. Provided, however, prior to the issuance of an emergency certificate, the district shall document substantial efforts to employ a teacher who holds a provisional or standard certificate. In the event a district is unable to hire an individual meeting this criteria, the district shall document efforts to employ an individual with a provisional or standard certificate in another curricular area with academic preparation in the field of need. Only after these alternatives have been exhausted shall the district be allowed to employ an individual meeting minimum standards as established by the State Board of Education for the issuance of emergency certificates.

2. The State Board of Education may renew the emergency or provisional certificate of an individual who has been employed by a school district board of education for at least two (2) years if the following criteria are met:

- a. the individual has been granted an emergency or provisional certificate pursuant to paragraph 1 of this subsection for two (2) years,
- b. the individual has not successfully completed the competency examinations required by this section,
- c. the individual submits a portfolio of his or her work to the State Board of Education, which shall include evidence of progress toward standard certification,
- d. the employing school district board of education agrees to renew the individual's contract to teach for the ensuing fiscal year, and
- e. the superintendent of the employing school district submits to the State Board of Education the reason the emergency or provisional certificate should be renewed and provides evidence of the district's inability to hire a teacher who holds a standard certificate.

3. Individuals employed by a school district under an emergency or provisional certificate shall not be considered career teachers

and therefore not entitled to the protections of the Teacher Due Process Act of 1990.

~~G.~~ H. The State Board of Education may grant an exception to the requirements for all certification examinations for teacher candidates who are "deaf", which for the purposes of this section shall mean having a hearing loss so severe that the person cannot process auditory linguistic information with or without accommodation and whose primary language and teaching environment is American Sign Language. The Board may grant an exception upon:

1. Verification by a licensed audiologist of a hearing loss so severe that the teacher candidate cannot process auditory linguistic information with or without accommodation;
2. Demonstration of fluency in American Sign Language;
3. Demonstration of competency in the subject area of specialization as approved by the Board in lieu of certification examinations; and
4. Sponsorship by a certified deaf education teacher for a mentorship program.

The Board may promulgate rules and other requirements as necessary to grant the exceptions described in this subsection. Applicable teaching environments may include American Sign Language immersion programs, the Oklahoma School for the Deaf, programs for the deaf or other classroom settings in which American Sign Language is the language of instruction.

SECTION 50. REPEALER 70 O.S. 2021, Section 6-187, as last amended by Section 1, Chapter 319, O.S.L. 2021, is hereby repealed.

SECTION 51. AMENDATORY 70 O.S. 2021, Section 11-103.6, as last amended by Section 1, Chapter 322, O.S.L. 2021, is amended to read as follows:

Section 11-103.6. A. 1. The State Board of Education shall adopt subject matter standards for instruction of students in the public schools of this state that are necessary to ensure there is

attainment of desired levels of competencies in a variety of areas to include language, mathematics, science, social studies ~~and,~~ communication, and health and physical education.

2. School districts shall develop and implement curriculum, courses and instruction in order to ensure that students meet the skills and competencies as set forth in this section and in the subject matter standards adopted by the State Board of Education.

3. All students shall gain literacy at the elementary and secondary levels. Students shall develop skills in reading, writing, speaking, computing and critical thinking. For purposes of this section, critical thinking means a manner of analytical thinking which is logical and uses linear factual analysis to reach a conclusion. They ~~also~~ shall learn about cultures and environments - their own and those of others with whom they share the earth. All students shall receive the instruction needed to lead healthy and physically active lifestyles. Students, therefore, shall study social studies, literature, languages, the arts, health, mathematics and science. Such curricula shall provide for the teaching of a hands-on career exploration program in cooperation with technology center schools.

4. The subject matter standards shall be designed to teach the competencies for which students shall be tested as provided in Section 1210.508 of this title, and shall be designed to prepare all students for active citizenship, employment and/or successful completion of postsecondary education without the need for remedial coursework at the postsecondary level.

5. The subject matter standards shall be designed with rigor as defined in paragraph 3 of subsection G of this section.

6. The subject matter standards for English Language Arts shall give Classic Literature and nonfiction literature equal consideration to other literature. In addition, emphasis shall be given to the study of complete works of literature.

7. At a minimum, the subject matter standards for mathematics shall require mastery of the standard algorithms in mathematics, which is the most logical, efficient way of solving a problem that

consistently works, and for students to attain fluency in Euclidian geometry.

8. The subject matter standards for history, social studies and United States Government shall include study of important historical documents, including the United States Constitution, Declaration of Independence, Emancipation Proclamation, Federalist Papers and other documents with significant history and heritage of the United States, and the content of the United States naturalization test, with an emphasis on the specific content of the test and the ideas and concepts it references. Beginning with the 2022-2023 school year, the United States naturalization test shall be administered in accordance with subsection F of this section.

9. The subject matter standards for United States Government shall include an emphasis on civics, the structure and relationship between the national, state, county and local governments and simulations of the democratic process. For the purposes of this section, "civics" means the study of the rights and duties of Oklahoma and United States citizens and of how those governments work.

10. The subject matter standards for health and physical education shall include but not be limited to the domains of physical, emotional, social and intellectual health. Health literacy shall include the ability to obtain, process and understand basic health information and services needed to make appropriate health decisions. Health shall also include the importance of proper nutrition and exercise, mental health and wellness, substance abuse, coping skills for understanding and managing trauma, establishing and maintaining positive relationships and responsible decision making. Physical literacy shall include the ability to move with competence and confidence in a wide variety of physical activities in multiple environments that benefit the healthy development of the whole person.

B. Subject to the provisions of subsection C of this section, in order to graduate from a public high school accredited by the State Board of Education with a standard diploma, students shall complete the following college preparatory/work ready curriculum units or sets of competencies at the secondary level:

1. Four units or sets of competencies of English to include Grammar, Composition, Literature, or any English course approved for college admission requirements;

2. Three units or sets of competencies of mathematics, limited to Algebra I, Algebra II, Geometry, Trigonometry, Math Analysis, Calculus, Advanced Placement Statistics, or any mathematics course with content and/or rigor above Algebra I and approved for college admission requirements;

3. Three units or sets of competencies of laboratory science approved for college admission requirements, including one unit or set of competencies of life science, meeting the standards for Biology I; one unit or set of competencies of physical science, meeting the standards for Physical Science, Chemistry or Physics; and one unit or set of competencies from the domains of physical science, life science or earth and space science such that the content and rigor is above Biology I or Physical Science;

4. Three units or sets of competencies of history and citizenship skills, including one unit of American History, one-half unit of Oklahoma History, one-half unit of United States Government and one unit from the subjects of History, Government, Geography, Economics, Civics, or non-Western culture and approved for college admission requirements;

5. Two units or sets of competencies of the same ~~foreign~~ world or non-English language or two units of computer technology approved for college admission requirements, whether taught at a high school or a technology center school, including computer programming, hardware, and business computer applications, such as word processing, databases, spreadsheets, and graphics, excluding keyboarding or typing courses;

6. One additional unit or set of competencies selected from paragraphs 1 through 5 of this subsection or career and technology education courses, concurrently enrolled courses, Advanced Placement courses or International Baccalaureate courses approved for college admission requirements; and

7. One unit or set of competencies of fine arts, such as music, art, or drama, or one unit or set of competencies of speech.

C. In lieu of the requirements of subsection B of this section which requires a college preparatory/work ready curriculum, a student may enroll in the core curriculum as provided in subsection D of this section upon written approval of the parent or legal guardian of the student. For students under the age of eighteen (18) school districts shall require a parent or legal guardian of the student to meet with a designee of the school prior to enrollment in the core curriculum. The State Department of Education shall develop and distribute to school districts a form suitable for this purpose, which shall include information on the benefits to students of completing the college preparatory/work ready curriculum as provided for in subsection B of this section.

D. For those students subject to the requirements of subsection C of this section, in order to graduate from a public high school accredited by the State Board of Education with a standard diploma, students shall complete the following core curriculum units or sets of competencies at the secondary level:

1. Language Arts - Four units or sets of competencies, to consist of one unit or set of competencies of grammar and composition, and three units or sets of competencies which may include, but are not limited to, the following courses:

- a. American Literature,
- b. English Literature,
- c. World Literature,
- d. Advanced English Courses, or
- e. other English courses with content and/or rigor equal to or above grammar and composition;

2. Mathematics - Three units or sets of competencies, to consist of one unit or set of competencies of Algebra I or Algebra I taught in a contextual methodology, and two units or sets of competencies which may include, but are not limited to, the following courses:

- a. Algebra II,
- b. Geometry or Geometry taught in a contextual methodology,
- c. Trigonometry,
- d. Math Analysis or Precalculus,
- e. Calculus,
- f. Statistics and/or Probability,
- g. Computer Science or acceptance and successful completion of one (1) year of a full-time, three-hour career and technology program leading to an industry credential/certificate or college credit. The State Board of Career and Technology Education shall promulgate rules to define the provisions of this ~~act~~

section related to the accepted industry-valued credentials which are industry-endorsed or industry-aligned. The list of accepted industry-valued credentials shall be reviewed annually and updated at least every three (3) years by the Board,

- h. (1) contextual mathematics courses which enhance technology preparation, or
- (2) a science, technology, engineering and math (STEM) block course meeting the requirements for course competencies listed in paragraph 2 of subsection B of this section, whether taught at a:
 - (a) comprehensive high school, or
 - (b) technology center school when taken in the tenth, eleventh or twelfth grade, taught by a certified teacher, and approved by the State Board of Education and the independent district board of education,

- i. mathematics courses taught at a technology center school by a teacher certified in the secondary subject area when taken in the tenth, eleventh or twelfth grade upon approval of the State Board of Education and the independent district board of education, or
- j. any other mathematics course with content and/or rigor equal to or above Algebra I;

3. Science - Three units or sets of competencies, to consist of one unit or set of competencies of Biology I or Biology I taught in a contextual methodology, and two units or sets of competencies in the areas of life, physical, or earth science or technology which may include, but are not limited to, the following courses:

- a. Chemistry I,
- b. Physics,
- c. Biology II,
- d. Chemistry II,
- e. Physical Science,
- f. Earth Science,
- g. Botany,
- h. Zoology,
- i. Physiology,
- j. Astronomy,
- k. Applied Biology/Chemistry,
- l. Applied Physics,
- m. Principles of Technology,

- n. qualified agricultural education courses,
- o. (1) contextual science courses which enhance technology preparation, or
 - (2) a science, technology, engineering and math (STEM) block course meeting the requirements for course competencies listed in paragraph 3 of subsection B of this section, whether taught at a:
 - (a) comprehensive high school, or
 - (b) technology center school when taken in the tenth, eleventh or twelfth grade, taught by a certified teacher, and approved by the State Board of Education and the independent district board of education,
- p. science courses taught at a technology center school by a teacher certified in the secondary subject area when taken in the tenth, eleventh or twelfth grade upon approval of the State Board of Education and the independent district board of education, or
- q. other science courses with content and/or rigor equal to or above Biology I;

4. Social Studies - Three units or sets of competencies, to consist of one unit or set of competencies of United States History, one-half to one unit or set of competencies of United States Government, one-half unit or set of competencies of Oklahoma History, and one-half to one unit or set of competencies which may include, but are not limited to, the following courses:

- a. World History,
- b. Geography,
- c. Economics,
- d. Anthropology, or

- e. other social studies courses with content and/or rigor equal to or above United States History, United States Government, and Oklahoma History;

5. Arts - One unit or set of competencies which may include, but is not limited to, courses in Visual Arts and General Music; and

6. Computer Education or World Language - One unit or set of competencies of computer technology, whether taught at a high school or a technology center school, including computer programming, hardware and business computer applications, such as word processing, databases, spreadsheets and graphics, excluding keyboarding or typing courses, or one unit or set of competencies of ~~foreign~~ world or non-English language.

E. 1. In addition to the curriculum requirements of either subsection B or D of this section, in order to graduate from a public high school accredited by the State Board of Education students shall complete the requirements for a personal financial literacy passport as set forth in the Passport to Financial Literacy Act and any additional course requirements or recommended elective courses as may be established by the State Board of Education and the district school board. School districts shall strongly encourage students to complete two units or sets of competencies of ~~foreign~~ world languages and two units or sets of competencies of physical and health education.

2. No student shall receive credit for high school graduation more than once for completion of the same unit or set of competencies to satisfy the curriculum requirements of this section.

3. A school district shall not be required to offer every course listed in subsections B and D of this section, but shall offer sufficient courses to allow a student to meet the graduation requirements during the secondary grade years of the student.

F. 1. In addition to the curriculum requirements of either subsection B or D of this section, beginning with ninth graders in the 2021-22 school year, in order to graduate from a public high school accredited by the State Board of Education, students shall

pass the United States naturalization test pursuant to the provisions of this subsection.

2. School districts shall offer the United States naturalization test to students at least once per school year, beginning as early as eighth grade at the discretion of the school district; provided, any student may retake the exam upon request, and as often as desired, until earning a passing score. For purposes of this subsection, a passing score shall be 60 out of 100 questions.

3. School districts shall exempt students with disabilities whose individualized education program (IEP), consistent with state law, indicates that the student is to be assessed with alternate achievement standards through the Oklahoma Alternate Assessment Program (OAAP).

G. For purposes of this section:

1. "Contextual methodology" means academic content and skills taught by utilizing real-world problems and projects in a way that helps students understand the application of that knowledge;

2. "Qualified agricultural education courses" means courses that have been determined by the State Board of Education to offer the sets of competencies for one or more science content areas and which correspond to academic science courses. Qualified agricultural education courses shall include, but are not limited to, Horticulture, Plant and Soil Science, Natural Resources and Environmental Science, and Animal Science. The courses shall be taught by teachers certified in agricultural education and comply with all rules of the Oklahoma Department of Career and Technology Education;

3. "Rigor" means a level of difficulty that is thorough, exhaustive and accurate and is appropriate for the grade level;

4. "Sets of competencies" means instruction in those skills and competencies that are specified in the subject matter standards adopted by the State Board of Education and other skills and competencies adopted by the Board, without regard to specified instructional time; and

5. "Unit" means a Carnegie Unit as defined by the North Central Association's Commission on Schools.

H. 1. The State Board of Education shall adopt a plan to ensure that rigor is maintained in the content, teaching methodology, level of expectations for student achievement, and application of learning in all the courses taught to meet the graduation requirements as specified in this section.

2. The State Board of Education shall allow as much flexibility at the district level as is possible without diminishing the rigor or undermining the intent of providing these courses. To accomplish this purpose, the State Department of Education shall work with school districts in reviewing and approving courses taught by districts that are not specifically listed in subsections B and D of this section. Options may include, but shall not be limited to, courses taken by concurrent enrollment, advanced placement, or correspondence, or courses bearing different titles.

3. The State Board of Education shall approve an advanced placement computer science course to meet the requirements of course competencies listed in paragraph 2 of subsection B of this section if the course is taken in a student's senior year and the student is concurrently enrolled in or has successfully completed Algebra II.

4. Technology center school districts may offer programs designed in cooperation with institutions of higher education which have an emphasis on a focused field of career study upon approval of the State Board of Education and the independent district board of education. Students in the tenth grade may be allowed to attend these programs for up to one-half (1/2) of a school day and credit for the units or sets of competencies required in paragraphs 2, 3 and 6 of subsection B or D of this section shall be given if the courses are taught by a teacher certified in the secondary subject area; provided, credit for units or sets of competencies pursuant to subsection B of this section shall be approved for college admission requirements.

5. If a student enrolls in a concurrent course, the school district shall not be responsible for any costs incurred for that course, unless the school district does not offer enough course

selection during the student's secondary grade years to allow the student to receive the courses needed to meet the graduation requirements of this section. If the school district does not offer the necessary course selection during the student's secondary grade years, it shall be responsible for the cost of resident tuition at an institution in The Oklahoma State System of Higher Education, fees, and books for the concurrent enrollment course, and providing for transportation to and from the institution to the school site.

It is the intent of the Legislature that for students enrolled in a concurrent enrollment course which is paid for by the school district pursuant to this paragraph, the institution charge only the supplementary and special service fees that are directly related to the concurrent enrollment course and enrollment procedures for that student. It is further the intent of the Legislature that fees for student activities and student service facilities, including the student health care and cultural and recreational service fees, not be charged to such students.

6. Credit for the units or sets of competencies required in subsection B or D of this section shall be given when such units or sets of competencies are taken prior to ninth grade if the teachers are certified or authorized to teach the subjects for high school credit and the required rigor is maintained.

7. The three units or sets of competencies in mathematics required in subsection B or D of this section shall be completed in the ninth through twelfth grades. If a student completes any required courses or sets of competencies in mathematics prior to ninth grade, the student may take any other mathematics courses or sets of competencies to fulfill the requirement to complete three units or sets of competencies in grades nine through twelve after the student has satisfied the requirements of subsection B or D of this section.

8. All units or sets of competencies required for graduation may be taken in any sequence recommended by the school district.

I. As a condition of receiving accreditation from the State Board of Education, all students in grades nine through twelve shall enroll in a minimum of six periods, or the equivalent in block scheduling or other scheduling structure that allows for instruction

in sets of competencies, of rigorous academic and/or rigorous vocational courses each day, which may include arts, vocal and instrumental music, speech classes, and physical education classes.

J. 1. Academic and vocational-technical courses designed to offer sets of competencies integrated or embedded within the courses that provide for the teaching and learning of the appropriate skills and knowledge in the subject matter standards, as adopted by the State Board of Education, may, upon approval of the Board, in consultation with the Oklahoma Department of Career and Technology Education if the courses are offered at a technology center school district, be counted for academic credit and toward meeting the graduation requirements of this section.

2. Internet-based courses offered by a technology center school that are taught by a certified teacher and provide for the teaching and learning of the appropriate skills and knowledge in the subject matter standards may, upon approval of the State Board of Education and the independent district board of education, be counted for academic credit and toward meeting the graduation requirements of this section.

3. Internet-based courses or vocational-technical courses utilizing integrated or embedded skills for which no subject matter standards have been adopted by the State Board of Education may be approved by the Board, in consultation with the Oklahoma Department of Career and Technology Education if the courses are offered at a technology center school district, if such courses incorporate standards of nationally recognized professional organizations and are taught by certified teachers.

4. Courses offered by a supplemental education organization that is accredited by a national accrediting body and that are taught by a certified teacher and provide for the teaching and learning of the appropriate skills and knowledge in the subject matter standards may, upon approval of the State Board of Education and the school district board of education, be counted for academic credit and toward meeting the graduation requirements of this section.

K. The State Board of Education shall provide an option for high school graduation based upon attainment of the desired levels

of competencies as required in tests pursuant to the provisions of Section 1210.508 of this title. Such option shall be in lieu of the amount of course credits earned.

L. The State Board of Education shall prescribe, adopt and approve a promotion system based on the attainment by students of specified levels of competencies in each area of the core curriculum.

M. Children who have individualized education programs pursuant to the Individuals with Disabilities Education Act (IDEA), and who satisfy the graduation requirements through the individualized education program for that student shall be awarded a standard diploma.

N. Students who enter the ninth grade in or prior to the 2007-08 school year who are enrolled in an alternative education program and meet the requirements of their plans leading to high school graduation developed pursuant to Section 1210.568 of this title shall be awarded a standard diploma.

O. Any student who completes the curriculum requirements of the International Baccalaureate Diploma Program shall be awarded a standard diploma.

P. Any student who successfully completes an advanced mathematics or science course offered pursuant to Section 1210.404 of this title shall be granted academic credit toward meeting the graduation requirements pursuant to paragraph 2 or 3, as appropriate, of subsection B or D of this section.

Q. For purposes of this section, the courses approved for college admission requirements shall be courses which are approved by the Oklahoma State Regents for Higher Education for admission to an institution within The Oklahoma State System of Higher Education.

R. Students who have been denied a standard diploma by the school district in which the student is or was enrolled for failing to meet the requirements of this section may re-enroll in the school district that denied the student a standard diploma following the denial of a standard diploma. The student shall be provided remediation or intervention and the opportunity to complete the

curriculum units or sets of competencies required by this section to obtain a standard diploma. Students who re-enroll in the school district to meet the graduation requirements of this section shall be exempt from the hourly instructional requirements of Section 1-111 of this title and the six-period enrollment requirements of this section.

S. The State Department of Education shall collect and report data by school site and district on the number of students who enroll in the core curriculum as provided in subsection D of this section.

SECTION 52. REPEALER 70 O.S. 2021, Section 11-103.6, as last amended by Section 4, Chapter 345, O.S.L. 2021, is hereby repealed.

SECTION 53. AMENDATORY 74 O.S. 2021, Section 85.3A, as last amended by Section 1, Chapter 58, O.S.L. 2021, is amended to read as follows:

Section 85.3A. A. Compliance with the provisions of the Oklahoma Central Purchasing Act shall not be required of:

1. County government;
2. The Oklahoma State Regents for Higher Education, the institutions, centers or other constituent agencies of The Oklahoma State System of Higher Education;
3. The telecommunications network known as OneNet;
4. The Department of Public Safety gun range;
5. The State Treasurer for the following purchases:
 - a. services including, but not limited to, legal services to assist in the administration of the Uniform Unclaimed Property Act, as provided in Section 668 of Title 60 of the Oklahoma Statutes, and
 - b. software, hardware and associated services to assist in the administration of funds and securities held by

the state, as provided in Section 71.2 of Title 62 of the Oklahoma Statutes;

6. Statutorily allowed interagency agreements between state agencies;

7. The Oklahoma Department of Veterans Affairs, in accordance with Section 63.22 of Title 72 of the Oklahoma Statutes;

8. The Oklahoma Military Department for the purchases of heraldry items including, but limited to, medals, badges and other military accoutrements; ~~or~~

9. A transaction, wholly funded by monies other than state-derived funds, in which a state agency functions only as a pass-through conduit to fund an acquisition that is required by the funding source for the benefit of another entity or individuals and the state agency does not retain ownership of any part of the acquisition as a result of the transaction; or

10. The Secretary of State when selecting a vendor for publication of the Oklahoma Statutes in accordance with Section 13 of Title 75 of the Oklahoma Statutes.

B. The State Purchasing Director may form an advisory committee consisting of representatives from entities exempted from the provisions of the Oklahoma Central Purchasing Act. The purpose of the committee shall be to allow committee members to provide input into the development of shared state purchasing contracts, collaboratively participate in the integration of their purchasing platforms or electronic purchasing catalogs, analyze solutions that may be used by state government to meet the purchasing needs of the entities, explore joint purchases of general use items that result in mutual procurement of quality goods and services at the lowest reasonable cost and explore flexibility, administrative relief and transformation changes through utilization of procurement technology.

C. At the invitation of the State Purchasing Director entities exempted from the provisions of the Oklahoma Central Purchasing Act shall participate in the advisory committee referenced in subsection B of this section.

D. The State Purchasing Director may invite representatives of political subdivisions, and local common education entities to participate as members of the advisory committee.

SECTION 54. REPEALER 74 O.S. 2021, Section 85.3A, as last amended by Section 13, Chapter 101, O.S.L. 2021, is hereby repealed.

SECTION 55. AMENDATORY 75 O.S. 2021, Section 251, as last amended by Section 31, Chapter 12, O.S.L. 2021, is amended to read as follows:

Section 251. A. 1. Upon the request of the Secretary, each agency shall furnish to the Office a complete set of its permanent rules in such form as is required by the Secretary or as otherwise provided by law.

2. The Secretary shall promulgate rules to ensure the effective administration of the provisions of Article I of the Administrative Procedures Act. The rules shall include, but are not limited to, rules prescribing paper size, numbering system, and the format of documents required to be filed pursuant to the provisions of the Administrative Procedures Act or such other requirements as deemed necessary by the Secretary to implement the provisions of the Administrative Procedures Act.

3. The website of each agency shall provide a link to the website of the Secretary of State where the rules of the agency are published.

B. 1. Each agency shall file the number of copies specified by the Secretary of all new rules, and all amendments, revisions or revocations of existing rules attested to by the agency, pursuant to the provisions of Section 254 of this title, with the Office within thirty (30) calendar days after they become finally adopted.

2. An agency filing rules pursuant to the provisions of this subsection:

- a. shall prepare the rules in plain language which can be easily understood,

- b. shall not unnecessarily repeat statutory language. Whenever it is necessary to refer to statutory language in order to effectively convey the meaning of a rule interpreting that language, the reference shall clearly indicate the portion of the language which is statutory and the portion which is the agency's amplification or interpretation of that language,
- c. shall indicate whether a rule is new, amends an existing permanent rule or repeals an existing permanent rule. If a rule amends an existing rule, the rule shall indicate the language to be deleted typed with a line through the language and language to be inserted typed with the new language underscored,
- d. shall state if the rule supersedes an existing emergency rule,
- e. shall include a reference to any rule requiring a new or revised form in a note to the rule. The Secretary shall insert that reference in "The Oklahoma Register" as a notation to the affected rule,
- f. shall prepare, in plain language, a statement of the gist of the rule and an analysis of new or amended rules. The analysis shall include but not be limited to a reference to any statute that the rule interprets, any related statute or any related rule,
- g. may include with its rules, brief notes, illustrations, findings of facts, and references to digests of Supreme Court cases, other court decisions, or Attorney General's opinions, and other explanatory material. Such material may be included if the material is labeled or set forth in a manner which clearly distinguishes it from the rules,
- h. shall include other information, in such form and in such manner as is required by the Secretary, and

- i. may change the format of existing rules without any rulemaking action by the agency in order to comply with the standard provisions established by the Secretary for "Code" and "The Oklahoma Register" publication so long as there is no substantive change to the rule.

C. The Secretary is authorized to determine a numbering system and other standardized format for documents to be filed and may refuse to accept for publication any document that does not substantially conform to the promulgated rules of the Secretary.

D. In order to avoid unnecessary expense, an agency may use the published standards established by organizations and technical societies of recognized national standing, other state agencies, or federal agencies by incorporating the standards or rules in its rules or regulations by reference to the specific issue or issues of publications in which the standards are published, without reproducing the standards in full. The standards shall be readily available to the public for examination at the administrative offices of the agency. In addition, a copy of such standards shall be kept and maintained by the agency pursuant to the provisions of the Preservation of Essential Records Act.

E. The Secretary shall provide for the publication of all Executive Orders received pursuant to the provisions of Section 664 of Title 74 of the Oklahoma Statutes.

F. The Secretary may authorize or require the filing of rules or Executive Orders by or through electronic data or machine readable equipment in such form and manner as is required by the Secretary.

G. In consultation with the Adjutant General, the Secretary shall establish a method for the publication and archiving of all military publications received by the Secretary of State from the Adjutant General pursuant to the Oklahoma Uniform Code of Military Justice and the Oklahoma State Guard Act. Military publications shall be defined in accordance with Section 801 of Title 44 of the Oklahoma Statutes. The Secretary may also authorize or require the filing of military publications by or through electronic means in such form and manner as is required by the Secretary. This

subsection shall only apply to military publications promulgated after October 1, 2019.

H. On or before October 1, 2022, the Secretary shall commence publication of all military publications provided by the Adjutant General. On a biennial basis thereafter, the Secretary shall cause the military publications received in the course of the previous two (2) years to be published in a printed and bound format suitable for physical archiving in sufficient numbers to satisfy the requirements of the "Publications Clearinghouse" established in Section 3-113.3 of Title 65 of the Oklahoma Statutes.

SECTION 56. REPEALER 75 O.S. 2021, Section 251, as last amended by Section 6, Chapter 11, O.S.L. 2021, is hereby repealed.

SECTION 57. 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 8th day of March, 2022.

Presiding Officer of the Senate

Passed the House of Representatives the 28th day of April, 2022.

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: _____