

1 **SENATE FLOOR VERSION**

2 February 15, 2023

3 SENATE BILL NO. 386

By: Rader of the Senate

4 and

5 Echols of the House

6
7
8 [income tax credit - submission - Good Samaritan Act
9 - exception - codification - effective date]
10

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

12 SECTION 1. NEW LAW A new section of law to be codified
13 in the Oklahoma Statutes as Section 2357.407 of Title 68, unless
14 there is created a duplication in numbering, reads as follows:

15 A. For tax year 2024 and subsequent tax years, there shall be
16 allowed a credit against the tax imposed by Section 2355 of Title 68
17 of the Oklahoma Statutes for the purchase of naloxone to be used in
18 retail or service establishments open to the public.

19 B. The credit provided for in this section shall be equal to
20 the price paid when purchased at a pharmacy licensed in this state
21 by the taxpayer for no more than two (2) doses of naloxone for each
22 establishment owned by the taxpayer for each tax year.

23 C. To qualify for the credit authorized by this section, the
24 taxpayer shall provide to the Oklahoma Tax Commission the following:

1 1. The name and address of each establishment for which the
2 doses of naloxone were purchased; and

3 2. The receipt of sale.

4 D. The credit authorized by this section shall not be used to
5 reduce the tax liability of the taxpayer to less than zero (0). Any
6 credits claimed but not used may be carried over in order to each of
7 the three (3) subsequent tax years.

8 SECTION 2. AMENDATORY 76 O.S. 2021, Section 5, is
9 amended to read as follows:

10 Section 5. ~~(a)~~ A. This act shall be known and may be cited as
11 the "Good Samaritan Act".

12 B. Everyone is responsible, not only for the result of his
13 willful acts, but also for an injury occasioned to another by his
14 want of ordinary care or skill in the management of his property or
15 person, except so far as the latter has, willfully or by want of
16 ordinary care, brought the injury upon himself, and except as
17 hereinafter provided:

18 ~~(1)~~ 1. Where no prior contractual relationship exists, any
19 person licensed to practice any method of treatment of human
20 ailments, disease, pain, injury, deformity, mental or physical
21 condition, or licensed to render services ancillary thereto,
22 including licensed registered and practical nurses, who, under
23 emergency circumstances that suggest the giving of aid is the only
24 alternative to probable death or serious bodily injury, in good

1 faith, voluntarily and without compensation, renders or attempts to
2 render emergency care to an injured person or any person who is in
3 need of immediate medical aid, wherever required, shall not be
4 liable for damages as a result of any acts or omissions except for
5 committing gross negligence or willful or wanton wrongs in rendering
6 the emergency care-;

7 ~~(2)~~ 2. Where no prior contractual relationship exists, any
8 person who in good faith renders or attempts to render emergency
9 care consisting of artificial respiration, restoration of breathing,
10 or preventing or retarding the loss of blood, the administration of
11 naloxone, or aiding or restoring heart action or circulation of
12 blood to the victim or victims of an accident or emergency, wherever
13 required, shall not be liable for any civil damages as a result of
14 any acts or omissions by such person in rendering the emergency
15 care-;

16 ~~(3)~~ 3. Where no prior contractual relationship exists, any
17 person licensed to perform surgery or dentistry in this state who in
18 good faith renders emergency care requiring the performance of an
19 operation or other form of surgery upon any individual who was the
20 victim of an accidental act shall not be liable for any civil
21 damages or subject to criminal prosecution as the result of
22 nonconsent whereby such person renders or attempts to render the
23 emergency surgery or operation voluntarily and without compensation,
24 wherever required, except for gross negligence or willful or wanton

1 wrongs committed in rendering the care; provided, however, that the
2 exemption granted by this subsection shall not attach if the victim
3 is an adult who is conscious and capable of giving or refusing his
4 consent; or if the victim's spouse, or parent, or guardian in the
5 case of a minor or incompetent person, can be reached in a
6 reasonable time considering the condition of the victim and
7 consistent with good medical practice, and unless concurrence is
8 obtained for such emergency surgery or operation from one other
9 person licensed to perform surgery in this state-; and

10 ~~(4)~~ 4. Where no contractual relationship exists, any person, or
11 any member of his immediate family or household, who has been
12 approved by the local P.T.A. or other local sponsoring agency or
13 organization, who has registered with the local municipal police
14 chief or the county sheriff, and who has been granted appropriate
15 authorization by either the police chief or the county sheriff to
16 indicate by sign in the window of his home or in any other tangible
17 or identifiable manner that he will extend aid and refuge to persons
18 on the streets in apparent danger, or in need of aid, by inviting
19 those persons into the person's home, or onto premises thereof, and
20 in good faith provides such refuge or aid without objection of the
21 endangered or needy person, whether child or adult, neither the
22 person extending the aid and refuge nor the homeowner or head of
23 household shall be liable for civil damages as a result of actions
24 or omissions in rendering emergency physical care to the body of the

1 aided person; nor shall they be liable for civil damages for any
2 other injury in the home, or on premises thereof, to the person
3 aided, nor for any failure to provide or arrange for his police
4 protection or other protection or medical treatment, when the
5 actions or omissions were those of an ordinarily reasonably prudent
6 person under the circumstances without want of ordinary care or
7 skill.

8 ~~(b) This act shall be known and may be cited as the "Good~~
9 ~~Samaritan Act."~~

10 SECTION 3. This act shall become effective November 1, 2023.

11 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS
12 February 15, 2023 - DO PASS

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