

1 STATE OF OKLAHOMA

2 1st Session of the 58th Legislature (2021)

3 SENATE BILL 582

By: Montgomery

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5
6 AS INTRODUCED

7 An Act relating to disabled persons; amending 7 O.S.
8 2011, Sections 8, as amended by Section 1, Chapter
9 51, O.S.L. 2019, 12 and 19.1 (7 O.S. Supp. 2020,
10 Section 8), which relate to blind persons; amending
11 10 O.S. 2011, Sections 175.5, 175.7, 175.12, as
12 amended by Section 32, Chapter 304, O.S.L. 2012 and
13 Section 440, as renumbered by Section 6, Chapter 253,
14 O.S.L. 2012, and as amended by Section 479, Chapter
15 304, O.S.L. 2012 (10 O.S. Supp. 2020, Sections 175.12
16 and 440), which relate to children; amending 10A O.S.
17 2011, Sections 1-4-708, 1-7-104, as amended by
18 Section 2, Chapter 46, O.S.L. 2014 and Section 2-2-
19 503, as last amended by Section 1, Chapter 234,
20 O.S.L. 2016 (10A O.S. Supp. 2020, Sections 1-7-104
21 and 2-2-503), which relate to children and the
22 Oklahoma Juvenile Code; amending 17 O.S. 2011,
23 Section 140.2, which relates to the Corporation
24 Commission; amending 21 O.S. 2011, Section 649.3,
which relates to crime and punishments; amending 25
O.S. 2011, Section 307, as last amended by Section
57, Chapter 476, O.S.L. 2019 (25 O.S. Supp. 2020,
Section 307), which relates to definitions and
general provisions; amending 41 O.S. 2011, Section
113.1, which relates to landlords and tenants;
amending 43A O.S. 2011, Section 5-502, as last
amended by Section 1, Chapter 360, O.S.L. 2019 (43A
O.S. Supp. 2020, Section 5-502), which relates to
mental health; amending 47 O.S. 2011, Sections 1104.6
and 1135.1, as amended by Section 1, Chapter 26,
O.S.L. 2016 (47 O.S. Supp. 2020, Section 1135.1),
which relate to motor vehicles; amending 57 O.S.
2011, Section 549.1, as last amended by Section 2,
Chapter 197, O.S.L. 2018 (57 O.S. Supp. 2020, Section
549.1), which relates to prisons and reformatories;
amending 59 O.S. 2011, Sections 328.3, as last

1 amended by Section 1, Chapter 397, O.S.L. 2019 and
2 888.3, as amended by Section 1, Chapter 383, O.S.L.
3 2019 (59 O.S. Supp. 2020, Sections 328.3 and 888.3),
4 which relate to professions and occupations; amending
5 61 O.S. 2011, Section 11, as amended by Section 303,
6 Chapter 304, O.S.L. 2012 (61 O.S. Supp. 2020, Section
7 11), which relates to public buildings and public
8 works; amending 62 O.S. 2011, Section 34.29, as
9 amended by Section 19, Chapter 358, O.S.L. 2013 (62
10 O.S. Supp. 2020, Section 34.29), which relates to
11 public finance; amending 63 O.S. 2011, Section 1-
12 741.12, which relates to public health and safety;
13 amending 68 O.S. 2011, Section 2358, as last amended
14 by Section 5, Chapter 201, O.S.L. 2019 (68 O.S. Supp.
15 2020, Section 2358), which relates to revenue and
16 taxation; amending 69 O.S. 2011, Sections 4002 and
17 4033, which relate to roads, bridges and ferries;
18 amending 70 O.S. 2011, Sections 1-107, 18-109.5, as
19 amended by Section 1, Chapter 228, O.S.L. 2018 and
20 1210.508F, as last amended by Section 1, Chapter 208,
21 O.S.L. 2019 (70 O.S. Supp. 2020, Sections 18-109.5
22 and 1210.508F), which relate to schools; amending 72
23 O.S. 2011, Section 68.1, which relates to soldiers
24 and sailors; amending 74 O.S. 2011, Sections 85.58E,
840-2.9, 954, as amended by Section 31, Chapter 214,
O.S.L. 2013, 2280, 3003, as last amended by Section
1, Chapter 99, O.S.L. 2019, 5010.2 and 7009 (74 O.S.
Supp. 2020, Sections 954 and 3003), which relate to
state government; modifying terminology; updating
references; updating statutory language; making
language gender-neutral; and providing an effective
date.

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

20 SECTION 1. AMENDATORY 7 O.S. 2011, Section 8, as amended
21 by Section 1, Chapter 51, O.S.L. 2019 (7 O.S. Supp. 2020, Section
22 8), is amended to read as follows:

23 Section 8. A. The state plan for library services shall be
24 amended in accordance with the Federal Library Services and
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1 Construction Act and applicable regulations to reflect the authority
2 and duty of the Division of Services for the Blind and Visually
3 Impaired of the State Department of Rehabilitation Services to
4 provide special library services, including braille and recorded
5 books, to blind and visually ~~handicapped~~ disabled persons as
6 provided by state law.

7 B. Special library services for blind and physically
8 ~~handicapped~~ disabled adults, children, and students shall be
9 provided by the Division of Services for the Blind and Visually
10 Impaired of the Department in accordance with the Federal Library
11 Services and Construction Act, as amended, and applicable federal
12 regulations relating thereto; and consistent with applicable
13 statutes and regulations. The Commission for Rehabilitation
14 Services shall, within the availability of state funds, annually
15 make available for such special library services sufficient funds to
16 earn the maximum available federal funds under the Federal Library
17 Services and Construction Act and appropriations made in pursuance
18 thereof by Congress.

19 C. All federal requirements for interlibrary cooperation and
20 consultation shall be observed and entitlement of the Department of
21 Libraries to receive federal funds for library services or
22 construction shall not be impaired by any state law prescribing the
23 duties, responsibilities and functions of the Division of Services
24 for the Blind and Visually Impaired of the Department.

1 SECTION 2. AMENDATORY 7 O.S. 2011, Section 12, is
2 amended to read as follows:

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

17 SECTION 3. AMENDATORY 7 O.S. 2011, Section 19.1, is
18 amended to read as follows:

19 Section 19.1. A. Any blind, physically ~~handicapped~~ disabled,
20 deaf or hard-of-hearing person who is a passenger on any common
21 carrier, airplane, motor vehicle, railroad train, motorbus,
22 streetcar, boat, or any other public conveyance or mode of
23 transportation operating within this state or any dog trainer from a
24 recognized training center when in the act of training guide,

1 signal, or service dogs shall be entitled to have with him or her a
2 guide, signal, or service dog specially trained or being trained for
3 that purpose, without being required to pay an additional charge
4 therefor, but shall be liable as hereafter set forth in subsection B
5 of this section.

6 B. A blind, physically ~~handicapped~~ disabled, deaf or hard-of-
7 hearing person and his or her guide, signal, or service dog or a dog
8 trainer from a recognized training center in the act of training
9 guide, signal, or service dogs shall not be denied admittance to or
10 refused access to any of the following because of such dog: Any
11 street, highway, sidewalk, walkway, any common carrier, airplane,
12 motor vehicle, railroad train, motor bus, streetcar, boat, or any
13 other public conveyance or mode of transportation, hotel, motel, or
14 other place of lodging, public building maintained by any unit or
15 subdivision of government, building to which the general public is
16 invited, college dormitory and other educational facility,
17 restaurant or other place where food is offered for sale to the
18 public, or any other place of public accommodation, amusement,
19 convenience, or resort to which the general public or any
20 classification of persons from the general public is regularly,
21 normally, or customarily invited within ~~the State of Oklahoma~~ this
22 state. Such blind, physically ~~handicapped~~ disabled, deaf or hard-
23 of-hearing person or dog trainer from a recognized training center
24 in the act of training guide, signal, or service dogs shall not be

1 required to pay any additional charges for his or her guide, signal,
2 or service dog, but shall be liable for any damage done to the
3 premises by such dog.

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

6 D. For the purposes of this section and Section 113.1 of Title
7 41 of the Oklahoma Statutes:

8 1. "Physically handicapped person" or "physically disabled
9 person" means any person who has a physical impairment which
10 severely and permanently restricts mobility of two or more
11 extremities, or who is so severely disabled as to be unable to move
12 without the aid of a wheelchair;

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

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

17 SECTION 4. AMENDATORY 10 O.S. 2011, Section 175.5, is
18 amended to read as follows:

19 Section 175.5. (a) The ~~Commission~~ Director of the Department of
20 Human Services is hereby authorized and directed to formulate and to
21 be responsible for the administration and operation of a
22 comprehensive and detailed plan for the purposes specified in
23 Section 175.1 et seq. of this title, and to make such rules and
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1 regulations as may be necessary or desirable for the administration
2 of this plan and the implementation of the provisions of this act.

3 (b) The ~~Commission~~ Director shall receive and expend in
4 accordance with such plan all necessary funds made available to it
5 by the United States government, by the state or its political
6 subdivisions, or by any other sources for such purposes.

7 (c) The ~~Commission~~ Director shall cooperate with the federal
8 government, through its appropriate agency, in developing,
9 extending, and improving such services, and in the administration of
10 the plan.

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

20 (e) The Director is hereby authorized and directed to perform
21 all the duties and functions ~~now~~ formerly performed by the Director
22 of the Oklahoma Commission for Crippled Children and ~~such~~ other
23 duties relating to the Children with Special Health Care Needs
24 Program ~~as may be assigned to the Director by the Commission.~~ The

1 Director is hereby authorized and directed, subject to the control
2 of the Commission, to set up in the Department of ~~Public Welfare~~
3 Human Services a unit to be charged primarily with responsibility in
4 the field of health services for crippled children, including the
5 planning, promoting and coordinating of crippled children's
6 services. The Director is hereby authorized to delegate to the
7 Supervisor of such unit of the Department such authority as is
8 necessary under the laws of the federal government and rules and
9 regulations promulgated by the Secretary of Health, Education and
10 Welfare, necessary to carry out the provisions of this act, subject
11 to the administrative supervision of the Director.

12 (f) The ~~Commission~~ Director is authorized to create positions,
13 fix salaries and employ necessary professional and clerical
14 personnel, to appoint advisory committees or consultants, and to pay
15 necessary travel expenses.

16 (g) The ~~Commission~~ Director shall have authority to provide for
17 the expenditure of all funds for the administration and operation of
18 the program as specified in this act, including payment for
19 physician's and dentist's services if payment is recommended by the
20 council of the Oklahoma State Medical Association or the Executive
21 Council of the Oklahoma Dental Association.

22 (h) The ~~Commission~~ Director is hereby authorized and directed to
23 formulate plans and procedures and to make such rules and
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1 regulations as may be necessary for the care of children with
2 emergency conditions.

3 SECTION 5. AMENDATORY 10 O.S. 2011, Section 175.7, is
4 amended to read as follows:

5 Section 175.7. (a) The ~~Commission~~ Director of the Department of
6 Human Services is hereby authorized and empowered to approve or
7 disapprove hospitals, convalescent homes, boarding homes, nursing
8 homes or foster homes and to contract for their services on a basis
9 not to exceed their per diem cost basis. The ~~Commission~~ Director is
10 hereby also authorized and empowered to approve or disapprove
11 professional personnel for the various types of services authorized
12 and contemplated by ~~this act~~ Section 175.1 et seq. of this title,
13 and to contract for their services.

14 (b) Only a person who has been duly licensed by the Board of
15 Examiners in Optometry to practice optometry in this state, or a
16 person who has been duly licensed by the State Board of Medical
17 Licensure and Supervision to practice medicine or surgery in this
18 state shall be employed or paid under the provisions of ~~this act~~
19 Section 175.1 et seq. of this title, or from appropriations made by
20 ~~this act~~ Section 175.1 et seq. of this title, to examine the eyes of
21 a visually ~~handicapped~~ impaired child to determine whether or not he
22 or she has a defective vision that can be corrected with lenses, or
23 to fit and furnish lenses for any such child.

1 SECTION 6. AMENDATORY 10 O.S. 2011, Section 175.12, as
2 amended by Section 32, Chapter 304, O.S.L. 2012 (10 O.S. Supp. 2020,
3 Section 175.12), is amended to read as follows:

4 Section 175.12. (a) The Children's Hospital of Oklahoma,
5 including its clinics and laboratories, is hereby designated as a
6 service institution for the physically ~~handicapped~~ disabled children
7 of this state, which also serves as a teaching and training hospital
8 for the School of Medicine of the University of Oklahoma. Payment
9 for services by the ~~Commission~~ Department of Human Services to the
10 Children's Hospital of Oklahoma shall be based on the actual per
11 diem cost of patient care exclusive of professional instructional
12 expense. In the event that the ~~Commission~~ Director of the
13 Department and Board of Regents of the University of Oklahoma cannot
14 agree on a per diem charge for patients of the ~~Commission~~
15 Department, the Director of the Office of Management and Enterprise
16 Services, with the approval of the Governor, is hereby authorized to
17 establish a rate of pay which shall prevail. The Children's
18 Hospital of Oklahoma shall grant the ~~Commission~~ Department a
19 priority in the assignment of hospital services, which are to be
20 distributed as equitably as is possible among the counties of this
21 state.

22 (b) The ~~Commission~~ Department shall be obligated, insofar as
23 practicable, to use the available facilities of the Children's
24 Hospital of Oklahoma to a degree that will enable the University of

1 Oklahoma School of Medicine to maintain its proper patient ratio for
2 accreditation; Provided, that this provision shall not cause undue
3 hardship to a patient.

4 SECTION 7. AMENDATORY 10 O.S. 2011, Section 440, as
5 renumbered by Section 6, Chapter 253, O.S.L. 2012, and as amended by
6 Section 479, Chapter 304, O.S.L. 2012 (10 O.S. Supp. 2020, Section
7 440), is amended to read as follows:

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

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

13 Such plan shall:

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

1 b. Provide that nothing in the plan shall preclude the
2 use of child care certificates for sectarian child
3 care services if freely chosen by the parents;

4 2. Oversee distribution of state and federal funds related to
5 child care;

6 3. Provide technical assistance to employers who are interested
7 in exploring child care benefits and community child care needs;

8 4. Assist the Oklahoma Department of Commerce in promoting
9 Oklahoma as a state that cares about families and children;

10 5. Address barriers that limit the availability of care for
11 children with ~~handicaps~~ disabilities, infants, school-age children
12 and children whose parents work nontraditional hours;

13 6. Provide oversight, training and technical assistance to
14 resource and referral programs;

15 7. Coordinate the provision of training statewide for child
16 care providers;

17 8. Increase community awareness of the need for quality child
18 care which is both available and affordable;

19 9. Serve as a clearinghouse for child care data, resources and
20 initiatives;

21 10. Cooperate with the Office of Management and Enterprise
22 Services regarding child care benefits for state employees; and

23 11. Advise parents that no outside child care can ever be as
24 effective and beneficial as devoted loving care within the home, and
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1 encourage parents to care for their children themselves, in their
2 own home, whenever possible.

3 SECTION 8. AMENDATORY 10A O.S. 2011, Section 1-4-708, is
4 amended to read as follows:

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

9 B. Prior to final disposition, the court shall require
10 verification by the appropriate school district that the child found
11 to be truant has been evaluated for literacy, learning disabilities,
12 developmental disabilities, hearing and visual impairment, and other
13 impediments which could constitute an educational ~~handicap~~
14 disability. The results of such assessments or evaluations shall be
15 made available to the court for use by the court in determining the
16 disposition of the case.

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

22 D. A deprived adjudication based solely upon repeated absence
23 from school shall not constitute a ground for termination of
24 parental rights.

1 SECTION 9. AMENDATORY 10A O.S. 2011, Section 1-7-104, as
2 amended by Section 2, Chapter 46, O.S.L. 2014 (10A O.S. Supp. 2020,
3 Section 1-7-104), is amended to read as follows:

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

- 7 1. Demographic information;
- 8 2. Strengths, needs and general behavior of the child;
- 9 3. Circumstances which necessitated placement;
- 10 4. Type of custody and previous placement;
- 11 5. Pertinent family information including, but not limited to,
12 the names of family members who are and who are not, by court order,
13 allowed to visit the child and the child's relationship to the
14 family which may affect placement;
- 15 6. Known and important life experiences and relationships which
16 may significantly affect the child's feelings, behavior, attitudes
17 or adjustment;
- 18 7. Whether the child has third-party insurance coverage which
19 may be available to the child;
- 20 8. Education history to include present grade placement, last
21 school attended, and special strengths and weaknesses. The
22 Department of Human Services shall also assist the foster parents in
23 getting the child admitted into school and obtaining the child's
24 school records; and

1 9. Known or available medical history including, but not
2 limited to:

- 3 a. allergies,
- 4 b. immunizations,
- 5 c. childhood diseases,
- 6 d. physical ~~handicaps~~ disabilities,
- 7 e. psycho-social information, and
- 8 f. the name of the child's last doctor, if known.

9 B. When the Department places a child in out-of-home care, the
10 Department shall provide the placement providers with sufficient
11 medical information to enable the placement providers to care for
12 the child safely and appropriately. Such medical information shall
13 include, but not be limited to:

- 14 1. Any medical or psychological conditions;
- 15 2. Diseases, illnesses, accidents, allergies, and congenital
16 defects;
- 17 3. The child's Medicaid card or information on any other third-
18 party insurer, if any; and
- 19 4. Immunization history.

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

22 2. The Program shall provide for a Passport, which shall be a
23 compilation of the significant information provided for in
24

1 subsections A and B of this section for each child, in particular,
2 education and physical and behavioral health records.

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

7 4. The Passport shall accompany each child to wherever the
8 child resides so long as the child is in the custody of the
9 Department and the Department shall:

- 10 a. work with public and private partners to gain access
11 to the information listed in subsections A and B of
12 this section,
- 13 b. provide for a secure database in which to store the
14 information, and
- 15 c. consult with the Oklahoma Health Care Authority to
16 convert Medicaid claims data to a usable format and to
17 add it from other data sources in order to provide
18 foster families more information about the history and
19 needs of the child.

20 5. For the purposes of Section 1210.546 of ~~this act~~ Title 70
21 of the Oklahoma Statutes, the secure database created to store
22 Passport information shall be made available to the Office of
23 Juvenile Affairs. Such access shall be limited to student
24

1 performance reports for students in the custody of the Office of
2 Juvenile Affairs.

3 SECTION 10. AMENDATORY 10A O.S. 2011, Section 2-2-503,
4 as last amended by Section 1, Chapter 234, O.S.L. 2016 (10A O.S.
5 Supp. 2020, Section 2-2-503), is amended to read as follows:

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

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

19 2. If it is consistent with the welfare of the child, the child
20 shall be placed with the parent or legal guardian of the child, but
21 if it appears to the court that the conduct of such parent,
22 guardian, legal guardian, stepparent or other adult person living in
23 the home has contributed to the child becoming delinquent or in need
24 of supervision, the court may issue a written order specifying

1 conduct to be followed by such parent, guardian, legal custodian,
2 stepparent or other adult person living in the home with respect to
3 such child. The conduct specified shall be such as would reasonably
4 prevent the child from continuing to be delinquent or in need of
5 supervision.

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

1 b. In issuing orders to a parent, guardian, legal
2 guardian, stepparent or other adult person living in
3 the home of a child adjudicated to be a delinquent
4 child or in making other disposition of ~~said~~ the
5 delinquent child, the court may consider the testimony
6 of ~~said~~ the parent, guardian, legal guardian,
7 stepparent or other adult person concerning the
8 behavior of the juvenile and the ability of such
9 person to exercise parental control over the behavior
10 of the juvenile.

11 c. In any dispositional order involving a child age
12 sixteen (16) or older, the court shall make a
13 determination, where appropriate, of the services
14 needed to assist the child to make the transition to
15 independent living.

16 d. No child who has been adjudicated in need of
17 supervision only upon the basis of truancy or
18 noncompliance with the mandatory school attendance law
19 shall be placed in a public or private institutional
20 facility or be removed from the custody of the lawful
21 parent, guardian or custodian of the child.

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

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

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

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

22 6. If the child has been placed outside the home, and it
23 appears to the court that the parent, guardian, legal custodian, or
24 stepparent, or other adult person living in the home has contributed

1 to the child becoming delinquent or in need of supervision, the
2 court may order that the parent, guardian, legal custodian,
3 stepparent, or other adult living in the home be made subject to any
4 treatment or placement plan prescribed by the Office or other person
5 or agency receiving custody of the child;

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

- 8 a. for acts involving criminally injurious conduct as
9 defined in Section 142.3 of Title 21 of the Oklahoma
10 Statutes, order the child to pay a victim compensation
11 assessment in an amount not to exceed that amount
12 specified in Section 142.18 of Title 21 of the
13 Oklahoma Statutes. The court shall forward a copy of
14 the adjudication order to the Crime Victims
15 Compensation Board for purposes of Section 142.11 of
16 Title 21 of the Oklahoma Statutes. Except as
17 otherwise provided by law, such adjudication order
18 shall be kept confidential by the Board,
- 19 b. order the child to engage in a term of community
20 service without compensation. The state or any
21 political subdivision shall not be liable if a loss or
22 claim results from any acts or omission of a child
23 ordered to engage in a term of community service
24 pursuant to the provisions of this paragraph,

1 c. order the child, the parent or parents of the child,
2 legal guardian of the child, or both the child and the
3 parent or parents of the child or legal guardian at
4 the time of the delinquent act of the child to make
5 full or partial restitution to the victim of the
6 offense which resulted in property damage or personal
7 injury.

8 (1) The court shall notify the victim of the
9 dispositional hearing. The court may consider a
10 verified statement from the victim concerning
11 damages for injury or loss of property and actual
12 expenses of medical treatment for personal
13 injury, excluding pain and suffering. If
14 contested, a restitution hearing to determine the
15 liability of the child, the parent or parents of
16 the child, or legal guardian shall be held not
17 later than thirty (30) days after the disposition
18 hearing and may be extended by the court for good
19 cause. The parent or parents of the child or
20 legal guardian may be represented by an attorney
21 in the matter of the order for remittance of the
22 restitution by the parent or parents of the child
23 or legal guardian. The burden of proving that
24 the amount indicated on the verified statement is

1 not fair and reasonable shall be on the person
2 challenging the fairness and reasonableness of
3 the amount.

4 (2) Restitution may consist of monetary reimbursement
5 for the damage or injury in the form of a lump
6 sum or installment payments after the
7 consideration of the court of the nature of the
8 offense, the age, physical and mental condition
9 of the child, the earning capacity of the child,
10 the parent or parents of the child, or legal
11 guardian, or the ability to pay, as the case may
12 be. The payments shall be made to such official
13 designated by the court for distribution to the
14 victim. The court may also consider any other
15 hardship on the child, the parent or parents of
16 the child, or legal guardian and, if consistent
17 with the welfare of the child, require community
18 service in lieu of restitution or require both
19 community service and full or partial restitution
20 for the acts of delinquency by the child.

21 (3) A child who is required to pay restitution and
22 who is not in willful default of the payment of
23 restitution may at any time request the court to
24 modify the method of payment. If the court

1 determines that payment under the order will
2 impose a manifest hardship on the child, the
3 parent or parents of the child, or legal
4 guardian, the court may modify the method of
5 payment.

6 (4) If the restitution is not being paid as ordered,
7 the official designated by the court to collect
8 and disburse the restitution ordered shall file a
9 written report of the violation with the court.
10 The report shall include a statement of the
11 amount of the arrearage and any reasons for the
12 arrearage that are known by the official. A copy
13 of the report shall be provided to all parties
14 and the court shall promptly take any action
15 necessary to compel compliance.

16 (5) Upon the juvenile attaining eighteen (18) years
17 of age, the court shall determine whether the
18 restitution order has been satisfied. If the
19 restitution order has not been satisfied, the
20 court shall enter a judgment of restitution in
21 favor of each person entitled to restitution for
22 the unpaid balance of any restitution ordered
23 pursuant to this subparagraph. The clerk of the
24 court shall send a copy of the judgment of

1 restitution to each person who is entitled to
2 restitution. The judgment shall be a lien
3 against all property of the individual or
4 individuals ordered to pay restitution and may be
5 enforced by the victim or any other person or
6 entity named in the judgment to receive
7 restitution in the same manner as enforcing
8 monetary judgments. The restitution judgment
9 does not expire until paid in full and is deemed
10 to be a criminal penalty for the purposes of a
11 federal bankruptcy involving the child,

12 d. order the child to pay the fine which would have been
13 imposed had such child been convicted of such crime as
14 an adult. Any such fine collected pursuant to this
15 paragraph shall be deposited in a special Work
16 Restitution Fund to be established by the court to
17 allow children otherwise unable to pay restitution to
18 work in community service projects in the private or
19 public sector to earn money to compensate their
20 victims,

21 e. order the cancellation or denial of driving privileges
22 as provided by Sections 6-107.1 and 6-107.2 of Title
23 47 of the Oklahoma Statutes,

- 1 f. sanction detention in the residence of the child or
2 facility designated by the Office of Juvenile Affairs
3 or the juvenile bureau for such purpose for up to five
4 (5) days, order weekend detention in a place other
5 than a juvenile detention facility or shelter,
6 tracking, or house arrest with electronic monitoring,
7 and
8 g. impose consequences, including detention as provided
9 for in subparagraph f of this paragraph, for
10 postadjudicatory violations of probation;

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

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

15 10. In any dispositional order removing a child from the home
16 of the child, the court shall, in addition to the findings required
17 by Section 2-2-105 of this title, make a determination that, in
18 accordance with the best interests of the child and the protection
19 of the public, reasonable efforts have been made to provide for the
20 return of the child to the home of the child, or that efforts to
21 reunite the family are not required as provided in Section 2-2-105
22 of this title, and reasonable efforts are being made to finalize an
23 alternate permanent placement for the child.

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

15 C. With respect to a child adjudicated a delinquent child for a
16 violent offense, within thirty (30) days of the date of the
17 adjudication either the juvenile bureau in counties which have a
18 juvenile bureau or the Office of Juvenile Affairs in all other
19 counties shall notify the superintendent of the school district in
20 which the child is enrolled or intends to enroll of the delinquency
21 adjudication and the offense for which the child was adjudicated.

22 D. No child who has been adjudicated in need of supervision may
23 be placed in a secure facility.
24
25

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

11 F. The court may revoke or modify a disposition order and may
12 order redispotion. The child whose disposition is being
13 considered for revocation or modification at ~~said~~ the hearing shall
14 be afforded the following rights:

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

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

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

1 4. Any modification, revocation or redispotion removing the
2 child from the physical custody of a parent or guardian shall be
3 subject to review on appeal, as in other appeals of delinquent
4 cases;

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

7 6. The court shall not enter an order removing the child from
8 the custody of a parent or legal guardian pursuant to this section
9 unless the court first finds that reasonable efforts have been made
10 to maintain the family unit and prevent the unnecessary removal of
11 the child from the home of the child or that an emergency exists
12 which threatens the safety of the child and that:

- 13 a. such removal is necessary to protect the public,
- 14 b. the child is likely to sustain harm if not immediately
15 removed from the home,
- 16 c. allowing the child to remain in the home is contrary
17 to the welfare of the child, or
- 18 d. immediate placement of the child is in the best
19 interests of the child.

20 The court shall state in the record that such considerations
21 have been made. Nothing in this section shall be interpreted to
22 limit the authority or discretion of the agency providing probation
23 supervision services to modify the terms of probation including, but
24

1 not limited to, curfews, imposing community service, or any
2 nondetention consequences.

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

9 SECTION 11. AMENDATORY 17 O.S. 2011, Section 140.2, is
10 amended to read as follows:

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

15 1. Vulgar language, explicit or implicit descriptions of
16 violence or sexual conduct, adult entertainment, or incitement to
17 violence;

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

21 3. False, misleading or deceptive advertising.

22 SECTION 12. AMENDATORY 21 O.S. 2011, Section 649.3, is
23 amended to read as follows:

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

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

9 C. Except as provided in subsection D of this section, any
10 person convicted of violating any of the provisions of this section
11 shall be guilty of a misdemeanor, punishable by the imposition of a
12 fine not exceeding One Thousand Dollars (\$1,000.00), or by
13 imprisonment in the county jail not exceeding one (1) year, or by
14 both such fine and imprisonment.

15 D. Any person who knowingly and willfully and without lawful
16 cause or justification violates the provisions of this section,
17 during the commission of a misdemeanor or felony, shall be guilty of
18 a felony, punishable by the imposition of a fine not exceeding One
19 Thousand Dollars (\$1,000.00), or by imprisonment in the Department
20 of Corrections not exceeding two (2) years, or by both such fine and
21 imprisonment.

22 E. Any person who encourages, permits or allows an animal owned
23 or kept by such person to fight, injure, disable or kill a service
24 animal used for the benefit of any ~~handicapped~~ disabled person in
25

1 this state, or to interfere with a service animal in any place where
2 the service animal resides or is performing, shall, upon conviction,
3 be guilty of a misdemeanor punishable as provided in subsection C of
4 this section. In addition to the penalty imposed, the court shall
5 order the violator to make restitution to the owner of the service
6 animal for actual costs and expenses incurred as a direct result of
7 any injury, disability or death caused to the service animal,
8 including but not limited to costs of replacing and training any new
9 service animal when a service animal is killed, disabled or unable
10 to perform due to injury. For purpose of this subsection, when a
11 person informs the owner of an animal that the animal is a threat
12 and requests the owner to control or contain the animal and the
13 owner disregards the request, the owner shall be deemed to have
14 encouraged, permitted or allowed any resulting injury to or
15 interference with a service animal.

16 F. Notwithstanding any ordinance in effect as of the effective
17 date of this act, no municipality or political subdivision of the
18 state, or any official thereof, may enact or enforce any ordinance
19 or rule that requires any registration or licensing fee for any
20 service animal as defined in this section that is used for the
21 purpose of guiding or assisting a disabled person who has a sensory,
22 mental, or physical impairment. Any official violating the
23 provisions of this paragraph shall be guilty of a misdemeanor
24 punishable by a fine of not less than Fifty Dollars (\$50.00).

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

4 SECTION 13. AMENDATORY 25 O.S. 2011, Section 307, as
5 last amended by Section 57, Chapter 476, O.S.L. 2019 (25 O.S. Supp.
6 2020, Section 307), is amended to read as follows:

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

9 B. Executive sessions of public bodies will be permitted only
10 for the purpose of:

11 1. Discussing the employment, hiring, appointment, promotion,
12 demotion, disciplining or resignation of any individual salaried
13 public officer or employee;

14 2. Discussing negotiations concerning employees and
15 representatives of employee groups;

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

17 4. Confidential communications between a public body and its
18 attorney concerning a pending investigation, claim, or action if the
19 public body, with the advice of its attorney, determines that
20 disclosure will seriously impair the ability of the public body to
21 process the claim or conduct a pending investigation, litigation, or
22 proceeding in the public interest;

23 5. Permitting district boards of education to hear evidence and
24 discuss the expulsion or suspension of a student when requested by

1 the student involved or the student's parent, attorney or legal
2 guardian;

3 6. Discussing matters involving a specific ~~handicapped~~ child
4 with a disability;

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

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

10 9. Discussing matters involving safety and security at state
11 penal institutions or correctional facilities used to house state
12 inmates;

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

20 11. Discussing the following:

- 21 a. the investigation of a plan or scheme to commit an act
22 of terrorism,

- 1 b. assessments of the vulnerability of government
2 facilities or public improvements to an act of
3 terrorism,
4 c. plans for deterrence or prevention of or protection
5 from an act of terrorism,
6 d. plans for response or remediation after an act of
7 terrorism,
8 e. information technology of the public body but only if
9 the discussion specifically identifies:
10 (1) design or functional schematics that demonstrate
11 the relationship or connections between devices
12 or systems,
13 (2) system configuration information,
14 (3) security monitoring and response equipment
15 placement and configuration,
16 (4) specific location or placement of systems,
17 components or devices,
18 (5) system identification numbers, names, or
19 connecting circuits,
20 (6) business continuity and disaster planning, or
21 response plans, or
22 (7) investigation information directly related to
23 security penetrations or denial of services, or
24

1 f. the investigation of an act of terrorism that has
2 already been committed.

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

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

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

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

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

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

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

22 6. The Workers' Compensation Commission for the purposes
23 provided for in Section 20 of Title 85A of the Oklahoma Statutes;

1 7. A review committee, as provided for in Section 855 of Title
2 62 of the Oklahoma Statutes;

3 8. The Child Death Review Board for purposes of receiving and
4 conferring on matters pertaining to materials declared confidential
5 by law;

6 9. The Domestic Violence Fatality Review Board as provided in
7 Section 1601 of Title 22 of the Oklahoma Statutes;

8 10. The Opioid Overdose Fatality Review Board, as provided in
9 Section 2-1001 of Title 63 of the Oklahoma Statutes;

10 11. All nonprofit foundations, boards, bureaus, commissions,
11 agencies, trusteeships, authorities, councils, committees, public
12 trusts, task forces or study groups supported in whole or part by
13 public funds or entrusted with the expenditure of public funds for
14 purposes of conferring on matters pertaining to economic
15 development, including the transfer of property, financing, or the
16 creation of a proposal to entice a business to remain or to locate
17 within their jurisdiction if public disclosure of the matter
18 discussed would interfere with the development of products or
19 services or if public disclosure would violate the confidentiality
20 of the business;

21 12. The Oklahoma Indigent Defense System Board for purposes of
22 discussing negotiating strategies in connection with making possible
23 counteroffers to offers to contract to provide legal representation
24 to indigent criminal defendants and indigent juveniles in cases for
25

1 which the System must provide representation pursuant to the
2 provisions of the Indigent Defense System Act; and

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

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

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

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

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

22 3. Except for matters considered in executive sessions of the
23 State Banking Board and the Oklahoma Savings and Loan Board, and
24 which are required by state or federal law to be confidential, any

1 vote or action on any item of business considered in an executive
2 session shall be taken in public meeting with the vote of each
3 member publicly cast and recorded.

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

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

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

9 SECTION 14. AMENDATORY 41 O.S. 2011, Section 113.1, is
10 amended to read as follows:

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

16 SECTION 15. AMENDATORY 43A O.S. 2011, Section 5-502, as
17 last amended by Section 1, Chapter 360, O.S.L. 2019 (43A O.S. Supp.
18 2020, Section 5-502), is amended to read as follows:

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

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

22 2. a. "Minor in need of treatment" means a minor who because
23 of his or her mental illness or drug or alcohol
24 dependency:

- 1 (1) poses a substantial risk of physical harm to self
2 in the near future as manifested by evidence of
3 serious threats of or attempts at suicide or
4 other significant self-inflicted bodily harm,
5 (2) poses a substantial risk of physical harm to
6 another person or persons in the near future as
7 manifested by evidence of violent behavior
8 directed toward another person or persons,
9 (3) has placed another person or persons in a
10 reasonable fear of violent behavior or serious
11 physical harm directed toward such person or
12 persons as manifested by serious and immediate
13 threats,
14 (4) is in a condition of severe deterioration such
15 that, without intervention, there exists a
16 substantial risk that severe impairment or injury
17 to the minor will result in the near future, or
18 (5) poses a substantial risk of serious physical
19 injury to self or death in the near future as
20 manifested by evidence that the minor is unable
21 to provide for and is not providing for his or
22 her basic physical needs.

23 b. The mental health or substance abuse history of the
24 minor may be used as part of the evidence to determine
25

1 whether the minor is a minor in need of treatment as
2 defined in this section. The mental health or
3 substance abuse history of the minor shall not be the
4 sole basis for this determination.

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

13 3. "Consent" means the voluntary, express~~7~~ and informed
14 agreement to treatment in a mental health facility by a minor
15 sixteen (16) years of age or older or by a parent of the minor;

16 4. "Individualized treatment plan" means a specific plan for
17 the care and treatment of an individual minor who requires inpatient
18 mental health treatment. The plan shall be developed with maximum
19 involvement of the family of the minor, consistent with the desire
20 of the minor for confidentiality and with the treatment needs of the
21 minor, and shall clearly include the following:

22 a. a statement of the presenting problems of the minor,
23 short- and long-term treatment goals and the estimated
24 date of discharge. The short- and long-term goals

1 shall be based upon a clinical evaluation and shall
2 include specific behavioral and emotional goals
3 against which the success of treatment can be
4 measured,

5 b. treatment methods and procedures to be used to achieve
6 these goals, which methods and procedures are related
7 to each of these goals and which include, but are not
8 limited to, specific prognosis for achieving each of
9 these goals,

10 c. identification of the types of professional personnel
11 who will carry out the treatment procedures including,
12 but not limited to, appropriate licensed mental health
13 professionals, education professionals, and other
14 health or social service professionals, and

15 d. documentation of the involvement of the minor or the
16 parent of the minor or legal custodian in the
17 development of the treatment plan and whether all
18 persons have consented to such plan;

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

1 6. "Least restrictive alternative" means the treatment and
2 conditions of treatment which, separately and in combination, are no
3 more intrusive or restrictive of freedom than reasonably necessary
4 to achieve a substantial therapeutic benefit to the minor, or to
5 protect the minor or others from physical injury;

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

15 8. "Licensed mental health professional" means a person who is
16 not related by blood or marriage to the person being examined or
17 does not have any interest in the estate of the person being
18 examined, and who is:

- 19 a. a psychiatrist who is a diplomate of the American
20 Board of Psychiatry and Neurology or American
21 Osteopathic Board of Neurology and Psychiatry,
22 b. a physician licensed pursuant to the Oklahoma
23 Allopathic Medical and Surgical Licensure and
24

1 Supervision Act or the Oklahoma Osteopathic Medicine
2 Act,

3 c. a clinical psychologist who is duly licensed to
4 practice by the State Board of Examiners of
5 Psychologists,

6 d. a professional counselor licensed pursuant to the
7 Licensed Professional Counselors Act,

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

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

12 g. a licensed behavioral practitioner as defined in the
13 Licensed Behavioral Practitioner Act,

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

16 i. a physician assistant, who is licensed in good
17 standing in this state, or

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

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

1 9. "Mental health evaluation" means an examination or
2 evaluation of a minor for the purpose of making a determination
3 whether, in the opinion of the licensed mental health professional
4 making the evaluation, the minor is a minor in need of treatment
5 and, if so, is in need of inpatient treatment and for the purpose of
6 preparing reports or making recommendations for the most appropriate
7 and least restrictive treatment for the minor;

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

18 11. "Mental illness" means a substantial disorder of the
19 child's thought, mood, perception, psychological orientation or
20 memory that demonstrably and significantly impairs judgment,
21 behavior or capacity to recognize reality or to meet the ordinary
22 demands of life. "Mental illness" may include substance abuse,
23 which is the use, without compelling medical reason, of any
24 substance which results in psychological or physiological dependency

1 as a function of continued use in such a manner as to induce mental,
2 emotional, or physical impairment and cause socially dysfunctional
3 or socially disordering behavior;

4 12. "Parent" means:

- 5 a. a biological or adoptive parent who has legal custody
6 of the minor or has visitation rights,
- 7 b. a person judicially appointed as a legal guardian or
8 custodian of the minor, or
- 9 c. a relative within the third degree of consanguinity
10 who exercises the rights and responsibilities of legal
11 custody by delegation from a parent, as provided by
12 law;

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

- 14 a. when the minor is in the legal custody of a private
15 child care agency, the Department of Human Services or
16 the Office of Juvenile Affairs, the caseworker or
17 other person designated by the agency to supervise the
18 case, or
- 19 b. when the minor is a ward of the court and under the
20 court-ordered supervision of the Department of Human
21 Services, the Office of Juvenile Affairs or a
22 statutorily constituted juvenile bureau, the person
23 designated by the Department of Human Services, the
24

1 Office of Juvenile Affairs or juvenile bureau to
2 supervise the case;

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

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

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

22 17. "Prehearing detention order" means a court order that
23 authorizes a facility to detain a minor pending a hearing on a
24

1 petition to determine whether the minor is a minor in need of
2 treatment.

3 SECTION 16. AMENDATORY 47 O.S. 2011, Section 1104.6, is
4 amended to read as follows:

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

9 B. There is hereby created in the State Treasury a revolving
10 fund for the Department of Human Services to be designated the
11 Choose Life Assistance Program. The fund shall be a continuing
12 fund, not subject to fiscal year limitations, and shall consist of
13 all the monies received by the Department of Human Services pursuant
14 to the provisions of Section 14 of this act. All monies accruing to
15 the credit of the fund are appropriated and shall be distributed at
16 the beginning of each fiscal year in a pro rata share to all
17 nonprofit organizations that provide services to the community that
18 include counseling and meeting the physical needs of pregnant women
19 who are committed to placing their children for adoption. Any
20 unused funds in excess of ten percent (10%) of the funds allocated
21 to a nonprofit organization shall be returned to the Choose Life
22 Assistance Program Revolving Fund at the end of the fiscal year to
23 be aggregated and distributed with the next fiscal year
24 distribution.

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

5 1. The organization is a nonprofit organization;

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

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

11 4. The organization is not involved or associated with any
12 abortion activities, including counseling for or referrals to
13 abortion clinics, providing medical abortion-related procedures, or
14 pro-abortion advertising;

15 5. The organization does not charge women for any services
16 received;

17 6. The organization understands that sixty percent (60%) of the
18 funds received by an organization can only be used to provide for
19 the material needs of pregnant women who are committed to placing
20 their children for adoption, including clothing, housing, medical
21 care, food, utilities, and transportation. Such funds may also be
22 expended on infants awaiting placement with adoptive parents. Forty
23 percent (40%) of the funds may be used for adoption, counseling,
24

1 training, or advertising, but may not be used for administrative
2 expenses, legal expenses, or capital expenditures;

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

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

11 9. The organization understands that each organization that
12 receives such funds must submit to an annual audit of such funds
13 verifying that the funds received were used in the manner prescribed
14 by statute.

15 D. Funds may not be distributed to any organization that is
16 involved or associated with abortion activities, including
17 counseling for or referral to abortion clinics, providing medical
18 abortion-related procedures, or pro-abortion advertising, and funds
19 may not be distributed to any organization that charges women for
20 services received.

21 E. Sixty percent (60%) of the funds received by an organization
22 can only be used to provide for the material needs of pregnant women
23 who are committed to placing their children for adoption, including
24 clothing, housing, medical care, food, utilities, and

1 transportation. Such funds may also be expended on infants awaiting
2 placement with adoptive parents. Forty percent (40%) of the funds
3 may be used for adoption, counseling, training, or advertising, but
4 may not be used for administrative expenses, legal expenses, or
5 capital expenditures.

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

9 SECTION 17. AMENDATORY 47 O.S. 2011, Section 1135.1, as
10 amended by Section 1, Chapter 26, O.S.L. 2016 (47 O.S. Supp. 2020,
11 Section 1135.1), is amended to read as follows:

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

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

20 Except as provided in subsection B of this section, special
21 license plates shall be renewed each year by the Tax Commission or a
22 motor license agent. The Tax Commission shall annually notify by
23 mail all persons issued special license plates. The notice shall
24 contain all necessary information and shall contain instructions for

1 the renewal procedure upon presentation to a motor license agent or
2 the Tax Commission. The license plates shall be issued on a
3 staggered system. The motor license agent fees shall be paid out of
4 the Oklahoma Tax Commission Reimbursement Fund.

5 B. The special license plates provided by this section are as
6 follows:

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

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

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

21 a. any motor bus, manufactured home, or mobile chapel and
22 power unit owned and operated by a religious
23 corporation or society of this state holding a valid
24 exemption from taxation issued pursuant to Section

1 501(a) of the Internal Revenue Code, 26 U.S.C.,
2 Section 501(a), and listed as an exempt organization
3 in Section 501(c)(3) of the Internal Revenue Code, as
4 amended, 26 U.S.C., Section 501(c)(3), and that is
5 used by the corporation or society solely for the
6 furtherance of its religious functions,

7 b. any vehicle owned and operated only by nonprofit
8 organizations devoted exclusively to youth programs
9 including, but not limited to, the Girl Scouts and Boy
10 Scouts of America,

11 c. any vehicle, except passenger automobiles, owned or
12 operated by nonprofit organizations actually involved
13 in programs for the employment of ~~the handicapped~~
14 persons with a disability and used exclusively in the
15 transportation of goods or materials for such
16 organization,

17 d. any vehicle owned and operated by a nonprofit
18 organization that provides older persons
19 transportation to and from medical, dental and
20 religious services and relief from business and social
21 isolation,

22 e. any vehicle owned and operated by a private nonprofit
23 organization that:

- 1 (1) warehouses and distributes surplus foods to other
- 2 nonprofit agencies and organizations, and
- 3 (2) holds a valid exemption from taxation issued
- 4 pursuant to Section 501(c) of the Internal
- 5 Revenue Code, as amended, 26 U.S.C., Section
- 6 501(c), and listed as an exempt organization in
- 7 Section 501(c)(3) of the Internal Revenue Code,
- 8 as amended, and
- 9 (3) uses such vehicle exclusively for the
- 10 transportation of such surplus foods,

11 f. any vehicle which:

- 12 (1) is owned and operated by a private, nonprofit
- 13 organization which is exempt from taxation
- 14 pursuant to the provisions of Section 501(c)(3)
- 15 of the Internal Revenue Code, 26 U.S.C., Section
- 16 501(c)(3), and which is primarily funded by a
- 17 fraternal or civic service organization with at
- 18 least one hundred local chapters or clubs, and
- 19 (2) is designed and used to provide mobile health
- 20 screening services to the general public at no
- 21 cost to the recipient, and for which no
- 22 reimbursement of any kind is received from any
- 23 health insurance provider, health maintenance
- 24 organization or governmental program, or

1 g. any vehicle owned and operated by the Civil Air
2 Patrol, a congressionally chartered corporation that
3 also serves an auxiliary of the United States Air
4 Force and which is exempt from taxation pursuant to
5 the provisions of Section 501(c) (3) of the Internal
6 Revenue Code, 26 U.S.C., Section 501(c) (3), and is
7 used exclusively for its corporate missions of
8 aerospace education, cadet programs and emergency
9 services. Such license plates shall be permanent in
10 nature and designed in such a manner as to remain with
11 the vehicle for the duration of the life span of the
12 vehicle or until the title to such vehicle is
13 transferred to an owner who is not subject to this
14 exemption. Such vehicles shall be exempt from the
15 registration fees levied under Section 1132 of this
16 title, except that an initial registration fee of
17 Twenty-five Dollars (\$25.00) shall apply to each
18 vehicle.

19 Any person claiming to be eligible for a tax-exempt or nonprofit
20 license plate under the provisions of this paragraph must have the
21 name of the tax-exempt or nonprofit organization prominently
22 displayed upon the outside of the vehicle, except those vehicles
23 registered pursuant to the provisions of subparagraph b of this
24 paragraph, unless such display is prohibited by federal or state law

1 or by state agency rules. No vehicle shall be licensed as a tax-
2 exempt or nonprofit vehicle unless the vehicle has affixed on each
3 side thereof, in letters not less than two (2) inches high and two
4 (2) inches wide, the name of the tax-exempt or nonprofit
5 organization or the insignia or other symbol of such organization
6 which shall be of sufficient size, shape and color as to be readily
7 legible during daylight hours from a distance of fifty (50) feet
8 while the vehicle is not in motion.

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

13 3. Physically Disabled License Plates - such plates shall be
14 designed for persons who are eligible for a physically disabled
15 placard under the provisions of Section 15-112 of this title. It
16 shall prominently display the international accessibility symbol,
17 which is a stylized human figure in a wheelchair. The Tax
18 Commission shall also design physically disabled license plates for
19 motorcycles owned by persons who are eligible for a physically
20 disabled placard pursuant to the provisions of Section 15-112 of
21 this title. Upon the death of the physically disabled person, the
22 disabled license plate shall be returned to the Tax Commission.
23 There shall be no fee for such plate in addition to the rate
24 provided by the Oklahoma Vehicle License and Registration Act for

1 the registration of the vehicle. For an additional fee of Ten
2 Dollars (\$10.00), a person eligible for a physically disabled
3 license plate shall have the option of purchasing a duplicate
4 physically disabled special license plate which shall be securely
5 attached to the front of the vehicle. The original physically
6 disabled special license plate shall be securely attached to the
7 rear of the vehicle at all times.

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

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

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

23 5. Hearing Impaired License Plates - such plates shall be
24 designed for persons who are hearing impaired. Such persons may

1 apply for a hearing-impaired license plate for each vehicle with a
2 rated carrying capacity of one (1) ton or less upon the presentment
3 of an application on a form furnished by the Tax Commission and
4 certified by a physician holding a valid license to practice
5 pursuant to the licensing provisions of Title 59 of the Oklahoma
6 Statutes, attesting that the person is hearing impaired. The
7 license plate shall be designed so that such persons may be readily
8 identified as being hearing impaired. There shall be no additional
9 fee for the plate, but all other registration fees provided by the
10 Oklahoma Vehicle License and Registration Act shall apply;

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

16 The registration fee shall be Eight Dollars (\$8.00) and shall be
17 in addition to all other registration fees provided by law, except
18 the registration fees levied by Section 1132 of this title. Any
19 person registering an antique or classic vehicle may elect to have
20 the vehicle registered for a ten-year period. The registration fee
21 for the elected ten-year registration shall be Seventy-five Dollars
22 (\$75.00). The motor license agent registering the antique or
23 classic vehicle for a ten-year period shall receive one hundred
24 percent (100%) of the fees the motor license agent would have

1 otherwise received pursuant to subsection A of Section 1141.1 of
2 this title if the antique or classic vehicle had been registered on
3 an annual basis; and

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

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

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

1 SECTION 18. AMENDATORY 57 O.S. 2011, Section 549.1, as
2 last amended by Section 2, Chapter 197, O.S.L. 2018 (57 O.S. Supp.
3 2020, Section 549.1), is amended to read as follows:

4 Section 549.1. A. The Department of Corrections is authorized
5 to purchase in the manner prescribed by law, facilities, equipment,
6 raw materials and supplies, and to engage the supervisory personnel
7 necessary to establish and maintain for this state at the penal
8 institutions, now or hereafter under the control of the State Board
9 of Corrections, industries and agricultural programs for the
10 utilization of services of prisoners in the manufacture, production,
11 processing or assembly of the articles or products as may be needed
12 for the construction, operation, maintenance or use of any office,
13 department, institution or agency supported in whole or in part by
14 this state and the political subdivisions thereof. Upon the request
15 of the Oklahoma Historical Society or the Oklahoma Tourism and
16 Recreation Department, the Department of Corrections shall provide
17 labor for and shall produce or manufacture articles, products or
18 materials needed for the repair, construction and maintenance of
19 historical sites and state parks including, but not limited to, the
20 production of materials and products needed for the reconstruction
21 of historic forts in the state.

22 B. All articles and services provided by the Department of
23 Corrections in the state correctional institutions, and not required
24 for use therein, shall be purchased as required by all offices,

1 departments, institutions, agencies, counties, schools, colleges,
2 universities, or political subdivisions or any agency thereof of
3 this state which are supported in whole or in part by this state, if
4 such article or service is the lowest and best bid, and no such
5 article or product may be purchased by any such office, department,
6 institution, agency, county, school, college, university, or
7 political subdivisions or agency thereof from any other source
8 unless excepted from the provisions as hereinafter provided.

9 Purchases made by the above-described state agencies may be made by
10 submitting the proper requisition through the Office of Management
11 and Enterprise Services or by direct order to the prison industries
12 program of the Department of Corrections.

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

1 agency, then such product or service shall be purchased from the
2 Department of Corrections under the provisions of this section.

3 D. All offices, departments, institutions, agencies, counties,
4 cities, districts or political subdivisions, schools, colleges, or
5 universities, or any agency thereof, or any agencies of the state,
6 which are supported in whole or in part by this state, may purchase
7 the goods or services manufactured, produced, processed or assembled
8 by the prison industries of the Department of Corrections through
9 their properly authorized purchasing authority, or they may place a
10 direct order without competitive bid, with the prison industries of
11 the Department of Corrections.

12 E. Not-for-profit corporations or charitable agencies chartered
13 in Oklahoma or other states may purchase such goods and services.
14 Units of the federal government and units of government in other
15 states may also purchase such goods and services. All entities
16 which contract with the state, its political units, its agencies,
17 its public institutions, not-for-profit corporations or charitable
18 agencies chartered in Oklahoma may purchase goods or services from
19 the Department of Corrections which are used in the performance of
20 such contracts. Any church located in the State of Oklahoma may
21 also purchase goods and services manufactured, produced, processed
22 or assembled by the prison industries of the Department of
23 Corrections. Any community action agency or council of governments
24 within this state may purchase housing components produced by the

1 prison industries of the Department of Corrections. Nothing shall
2 prohibit the Department from bidding on portions of a state contract
3 which are subcontracted by the primary contractor.

4 F. Others are prohibited from purchasing such goods and
5 services, with the exception that all surplus agricultural products
6 may be sold on the open market or bartered and exchanged for other
7 food, feed or seed products of comparable value. The Department of
8 Corrections shall keep complete and accurate records of any such
9 barters or exchanges in such form and manner as the Office of
10 Management and Enterprise Services may prescribe. A copy of such
11 records shall be filed with the Office of Management and Enterprise
12 Services no later than March 1 of each year for all barters or
13 exchanges occurring in the previous calendar year. When
14 practicable, the Department of Corrections may accept and process
15 agricultural products from the public and may export the resulting
16 products to foreign markets.

17 G. Products manufactured, produced, processed or assembled by
18 the Department of Corrections shall be of styles, patterns, designs
19 and quantities specified by the Department of Corrections except
20 where the same have been or may be specified by the Office of
21 Management and Enterprise Services. Products shall be provided at a
22 fair market price for comparable quality.

23 H. State agencies shall make maximum utilization of such
24 products and no similar products shall be purchased by state

1 agencies from any other source than the Department of Corrections
2 except as provided in subsection C of this section, unless the
3 Department of Corrections certifies to the State Purchasing Director
4 that it is not able to provide products, and no claim therefor shall
5 be paid without such certification.

6 I. Exceptions from the mandatory provisions hereof may be made
7 in any case where, in the opinion of the Office of Management and
8 Enterprise Services, the article or product does not meet the
9 reasonable requirements of or for such offices, departments,
10 institutions or agencies, or in any case where the requisitions made
11 cannot be reasonably complied with. No such offices, departments,
12 institutions or agencies, shall be allowed to evade the intent and
13 meaning of this section by slight variations from standards adopted
14 by the Office of Management and Enterprise Services, when the
15 articles, services or products produced, manufactured, processed or
16 assembled by the Department of Corrections, in accordance with
17 established standards, are reasonably adapted to the actual needs of
18 such offices, departments, institutions or agencies.

19 J. In the event of disagreement between the Department of
20 Corrections and the State Purchasing Director on fairness of price,
21 ability to comply to specifications, reasonableness of
22 specifications and timeliness of delivery of products the matter
23 will be resolved by the Purchasing Director of the Office of
24 Management and Enterprise Services.

1 K. The Office of Management and Enterprise Services shall
2 cooperate with the Department of Corrections in seeking to promote
3 for use in state agencies and by all other eligible customers, the
4 products manufactured and services provided by the prison
5 industries.

6 L. The Department of Corrections shall prepare catalogs
7 containing the description of all goods and services provided, with
8 the pricing of each item. Copies of such catalog shall be sent by
9 the Department of Corrections to all offices, departments,
10 institutions and agencies of this state, and shall be available for
11 distribution to all other eligible customers. In lieu of preparing
12 and distributing catalogs, the Department of Corrections may
13 maintain a website that contains a description of all goods and
14 services provided, with the pricing of each item.

15 M. The Department of Corrections may keep confidential:

16 1. Business plans, feasibility studies, financing proposals,
17 marketing plans, financial statements or trade secrets submitted by
18 a person or entity seeking a corrections industries partnership with
19 the Department of Corrections;

20 2. Proprietary information of the business submitted to the
21 Department for the purposes of a corrections industries partnership,
22 and related confidentiality agreements detailing the information or
23 records designated as confidential; and
24

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

4 SECTION 19. AMENDATORY 59 O.S. 2011, Section 328.3, as
5 last amended by Section 1, Chapter 397, O.S.L. 2019 (59 O.S. Supp.
6 2020, Section 328.3), is amended to read as follows:

7 Section 328.3. As used in the State Dental Act, the following
8 words, phrases, or terms, unless the context otherwise indicates,
9 shall have the following meanings:

10 1. "Accredited dental college" means an institution whose
11 dental educational program is accredited by the Commission on Dental
12 Accreditation of the American Dental Association;

13 2. "Accredited dental hygiene program" means a dental hygiene
14 educational program which is accredited by the Commission on Dental
15 Accreditation of the American Dental Association;

16 3. "Accredited dental assisting program" means a dental
17 assisting program which is accredited by the Commission on Dental
18 Accreditation of the American Dental Association;

19 4. "Board" means the Board of Dentistry;

20 5. "Certified dental assistant" means a dental assistant who
21 has earned and maintains current certified dental assistant
22 certification from the Dental Assisting National Board (DANB);

23 6. "Coronal polishing" means a procedure limited to the removal
24 of plaque and stain from exposed tooth surfaces, utilizing a slow
25

1 speed hand piece with a prophylaxis/polishing cup or brush and polishing
2 agent and is not prophylaxis. To be considered prophylaxis,
3 examination for calculus and scaling must be done by a hygienist or
4 dentist;

5 7. "Deep sedation" means a drug-induced depression of
6 consciousness during which patients cannot be easily aroused but
7 respond purposefully following repeated or painful stimulation. The
8 ability to independently maintain ventilator function may be
9 impaired. Patients may require assistance in maintaining a patent
10 airway, and spontaneous ventilation may be inadequate.

11 Cardiovascular function is usually maintained;

12 8. "Dentistry" means the practice of dentistry in all of its
13 branches;

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

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

22 11. "Dental office" means an establishment owned and operated
23 by a dentist for the practice of dentistry, which may be composed of
24

1 reception rooms, business offices, private offices, laboratories,
2 and dental operating rooms where dental operations are performed;

3 12. "Dental hygienist" means an individual who has fulfilled
4 the educational requirements and is a graduate of an accredited
5 dental hygiene program and who has passed an examination and has
6 been issued a license by the Board and who is authorized to practice
7 dental hygiene as hereinafter defined;

8 13. "Dental assistant or oral maxillofacial surgery assistant"
9 means an individual working for a dentist, under the dentist's
10 direct supervision or direct visual supervision, and performing
11 duties in the dental office or a treatment facility, including the
12 limited treatment of patients in accordance with the provisions of
13 the State Dental Act. A dental assistant or oral maxillofacial
14 surgery assistant may assist a dentist with the patient; provided,
15 this shall be done only under the direct supervision or direct
16 visual supervision and control of the dentist and only in accordance
17 with the educational requirements and rules promulgated by the
18 Board;

19 14. "Dental laboratory" means a location, whether in a dental
20 office or not, where a dentist or a dental laboratory technician
21 performs dental laboratory technology;

22 15. "Dental laboratory technician" means an individual whose
23 name is duly filed in the official records of the Board, which
24 authorizes the technician, upon the laboratory prescription of a
25

1 dentist, to perform dental laboratory technology, which services
2 must be rendered only to the prescribing dentist and not to the
3 public;

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

8 17. "Dental specialty" means a specialized practice of a branch
9 of dentistry, recognized by the Board, where the dental college and
10 specialty program are accredited by the Commission on Dental
11 Accreditation (CODA), or a dental specialty recognized by the Board,
12 requiring a minimum number of hours of approved education and
13 training and/or recognition by a nationally recognized association
14 or accreditation board;

15 18. "Direct supervision" means the supervisory dentist is in
16 the dental office or treatment facility and, during the appointment,
17 personally examines the patient, diagnoses any conditions to be
18 treated, and authorizes the procedures to be performed by a dental
19 hygienist, dental assistant, or oral maxillofacial surgery
20 assistant. The supervising dentist is continuously on-site and
21 physically present in the dental office or treatment facility while
22 the procedures are being performed and, before dismissal of the
23 patient, evaluates the results of the dental treatment;

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

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

7 21. "General anesthesia" means a drug-induced loss of
8 consciousness during which patients are not arousable, even by
9 painful stimulation. The ability to independently maintain
10 ventilator function is often impaired. Patients often require
11 assistance in maintaining a patent airway, and positive pressure
12 ventilation may be required because of depressed spontaneous
13 ventilation or drug-induced depression of neuromuscular function.
14 Cardiovascular function may be impaired;

15 22. "General supervision" means the supervisory dentist has
16 diagnosed any conditions to be treated within the past thirteen (13)
17 months, has personally authorized the procedures to be performed by
18 a dental hygienist, and will evaluate the results of the dental
19 treatment within a reasonable time as determined by the nature of
20 the procedures performed, the needs of the patient, and the
21 professional judgment of the supervisory dentist. General
22 supervision may only be used to supervise a hygienist and may not be
23 used to supervise an oral maxillofacial surgery assistant or dental
24 assistant;

1 23. "Indirect supervision" means the supervisory dentist is in
2 the dental office or treatment facility and has personally diagnosed
3 any conditions to be treated, authorizes the procedures to be
4 performed by a dental hygienist, remains in the dental office or
5 treatment facility while the procedures are being performed, and
6 will evaluate the results of the dental treatment within a
7 reasonable time as determined by the nature of the procedures
8 performed, the needs of the patient, and the professional judgment
9 of the supervisory dentist. Indirect supervision may not be used
10 for an oral maxillofacial surgery assistant or a dental assistant;

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

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

18 26. "Minimal sedation" means a minimally depressed level of
19 consciousness, produced by a pharmacological method, that retains
20 the patient's ability to independently and continuously maintain an
21 airway and respond normally to tactile stimulation and verbal
22 command. Although cognitive function and coordination may be
23 modestly impaired, ventilator and cardiovascular functions are
24 unaffected;

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

5 28. "Mobile dental clinic" means a permitted motor vehicle or
6 trailer utilized as a dental clinic, and/or that contains dental
7 equipment and is used to provide dental services to patients on-site
8 and shall not include a mobile dental anesthesia provider. A mobile
9 dental clinic shall also mean and include a volunteer mobile dental
10 facility that is directly affiliated with a church or religious
11 organization as defined by Section 501(c)(3) or 501(d) of the United
12 States Internal Revenue Code, the church or religious organization
13 with which it is affiliated is clearly indicated on the exterior of
14 the mobile dental facility, and such facility does not receive any
15 form of payment either directly or indirectly for work provided to
16 patients other than donations through the affiliated church or
17 religious organization; provided, that the volunteer mobile dental
18 facility shall be exempt from any registration fee required under
19 the State Dental Act;

20 29. "Moderate sedation" means a drug-induced depression of
21 consciousness during which patients respond purposefully to verbal
22 commands, either alone or accompanied by light tactile stimulation.
23 No interventions are required to maintain a patent airway, and
24

1 spontaneous ventilation is adequate. Cardiovascular function is
2 usually maintained;

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

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

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

16 33. "Supervision" means direct supervision, direct visual
17 supervision, indirect supervision or general supervision; and

18 34. "Treatment facility" means:

- 19 a. a federal, tribal, state or local public health
20 facility,
 - 21 b. a federal qualified health care facility (FQHC),
 - 22 c. a private health facility,
- 23
24
25

- 1 d. a group home or residential care facility serving the
2 elderly, ~~handicapped~~ persons with a disability or
3 juveniles,
4 e. a hospital or dental ambulatory surgery center (DASC),
5 f. a nursing home,
6 g. a penal institution operated by or under contract with
7 the federal or state government,
8 h. a public or private school,
9 i. a patient of record's private residence,
10 j. a mobile dental clinic,
11 k. a dental college, dental program, dental hygiene
12 program or dental assisting program accredited by the
13 Commission on Dental Accreditation, or
14 l. such other places as are authorized by the Board.

15 SECTION 20. AMENDATORY 59 O.S. 2011, Section 888.3, as
16 amended by Section 1, Chapter 383, O.S.L. 2019 (59 O.S. Supp. 2020,
17 Section 888.3), is amended to read as follows:

18 Section 888.3. As used in the Occupational Therapy Practice
19 Act:

20 1. "Occupational therapy" is a health profession for which
21 practitioners provide assessment, treatment, and consultation
22 through the use of purposeful activity with individuals who are
23 limited by or at risk of physical illness or injury, psycho-social
24 dysfunction, developmental or learning disabilities, poverty and

1 cultural differences or the aging process, in order to maximize
2 independence, prevent disability, and maintain health. Specific
3 occupational therapy services include but are not limited to the use
4 of media and methods such as instruction in daily living skills and
5 cognitive retraining, facilitating self-maintenance, work and
6 leisure skills, using standardized or adapted techniques, designing,
7 fabricating, and applying selected orthotic equipment or selective
8 adaptive equipment with instructions, using therapeutically applied
9 creative activities, exercise, and other media to enhance and
10 restore functional performance, to administer and interpret tests
11 which may include sensorimotor evaluation, psycho-social
12 assessments, standardized or nonstandardized tests, to improve
13 developmental skills, perceptual and motor skills, and sensory
14 integrative function, and to adapt the environment for ~~the~~
15 handicapped persons with a disability. These services are provided
16 individually, in groups, via telehealth or through social systems;

17 2. "Occupational therapist" means a person licensed to practice
18 occupational therapy pursuant to the provisions of the Occupational
19 Therapy Practice Act;

20 3. "Occupational therapy assistant" means a person licensed to
21 provide occupational therapy treatment under the general supervision
22 of a licensed occupational therapist;

23 4. "Occupational therapy aide" means a person who assists in
24 the practice of occupational therapy and whose activities require an
25

1 understanding of occupational therapy, but do not require the
2 technical or professional training of an occupational therapist or
3 occupational therapy assistant;

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

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

10 7. "Committee" means the Oklahoma Occupational Therapy Advisory
11 Committee;

12 8. "Telehealth" means the use of electronic information and
13 telecommunications technologies to support and promote access to
14 clinical health care, patient and professional health-related
15 education, public health and health administration; and

16 9. "Telerehabilitation" or "teletherapy" means the delivery of
17 rehabilitation and habilitation services via information and
18 communication technologies (ICT), also commonly referred to as
19 "telehealth" technologies.

20 SECTION 21. AMENDATORY 61 O.S. 2011, Section 11, as
21 amended by Section 303, Chapter 304, O.S.L. 2012 (61 O.S. Supp.
22 2020, Section 11), is amended to read as follows:

23 Section 11. A. Unless otherwise provided for by law, all plans
24 and specifications for the erection of public buildings by this

1 state, or any agency or political subdivision thereof, or for any
2 building erected through the use of public funds shall provide
3 facilities for the ~~handicapped~~ disabled. Such facilities shall
4 conform with the codes and standards adopted by the State Fire
5 Marshal and amended by the Division's promulgated rules. Elevators
6 shall be constructed and installed in ~~said~~ the public buildings to
7 the extent deemed feasible and financially reasonable by the
8 contracting authority of the state or such political subdivision.
9 ~~Said~~ The codes and standards shall be on file in the Construction
10 and Properties Division of the Office of Management and Enterprise
11 Services.

12 B. After May 24, 1973, any building or facility which would
13 have been subject to the provisions of this section but for the fact
14 that it was constructed prior to May 24, 1973, shall be subject to
15 the requirements of this section if additions are made to such
16 building or facility in any twelve-month period which increase the
17 total floor area of such building or facility by twenty-five percent
18 (25%) or more or if alterations or structural repairs are made to
19 such building or facility in any twelve-month period which affect
20 twenty-five percent (25%) or more of the total floor area of such
21 building or facility.

22 SECTION 22. AMENDATORY 62 O.S. 2011, Section 34.29, as
23 amended by Section 19, Chapter 358, O.S.L. 2013 (62 O.S. Supp. 2020,
24 Section 34.29), is amended to read as follows:

1 Section 34.29. As used in Sections 34.28 through 34.30 of this
2 title:

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

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

9 3. "Information technology" means any electronic information
10 equipment or interconnected system that is used in the acquisition,
11 storage, manipulation, management, movement, control, display,
12 switching, interchange, transmission, or reception of data or
13 information, including audio, graphic, and text;

14 4. "State agency" means any office, officer, bureau, board,
15 counsel, court, commission, institution, unit, division, body or
16 house of the executive or judicial branches of the state government,
17 whether elected or appointed, excluding political subdivisions of
18 the state. State agency shall include the Oklahoma State Regents
19 for Higher Education, the institutions, centers, or other
20 constituent agencies of The Oklahoma State System of Higher
21 Education, the State Board of Career and Technology Education and
22 Technology Center school districts; and

1 5. "Undue burden" means significant difficulty or expense,
2 including, but not limited to, difficulty or expense associated with
3 technical feasibility.

4 SECTION 23. AMENDATORY 63 O.S. 2011, Section 1-741.12,
5 is amended to read as follows:

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

10 B. For the purposes of this section:

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

13 2. "Wrongful life action" means a cause of action that is
14 brought by or on behalf of a child, which seeks economic or
15 noneconomic damages for the child because of a condition of the
16 child that existed at the time of the child's birth, and which is
17 based on a claim that a person's act or omission contributed to the
18 mother's not having obtained an abortion; and

19 3. "Wrongful birth action" means a cause of action that is
20 brought by a parent or other person who is legally required to
21 provide for the support of a child, which seeks economic or
22 noneconomic damages because of a condition of the child that existed
23 at the time of the child's birth, and which is based on a claim that

1 a person's act or omission contributed to the mother's not having
2 obtained an abortion.

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

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

14 SECTION 24. AMENDATORY 68 O.S. 2011, Section 2358, as
15 last amended by Section 5, Chapter 201, O.S.L. 2019 (68 O.S. Supp.
16 2020, Section 2358), is amended to read as follows:

17 Section 2358. For all tax years beginning after December 31,
18 1981, taxable income and adjusted gross income shall be adjusted to
19 arrive at Oklahoma taxable income and Oklahoma adjusted gross income
20 as required by this section.

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

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

6 2. There shall be deducted amounts included in such income that
7 the state is prohibited from taxing because of the provisions of the
8 Federal Constitution, the State Constitution, federal laws or laws
9 of Oklahoma.

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

12 a. For carryovers and carrybacks to taxable years
13 beginning before January 1, 1981, the amount of any
14 net operating loss deduction allowed to a taxpayer for
15 federal income tax purposes shall be reduced to an
16 amount which is the same portion thereof as the loss
17 from sources within this state, as determined pursuant
18 to this section and Section 2362 of this title, for
19 the taxable year in which such loss is sustained is of
20 the total loss for such year;

21 b. For carryovers and carrybacks to taxable years
22 beginning after December 31, 1980, the amount of any
23 net operating loss deduction allowed for the taxable
24 year shall be an amount equal to the aggregate of the

1 Oklahoma net operating loss carryovers and carrybacks
2 to such year. Oklahoma net operating losses shall be
3 separately determined by reference to Section 172 of
4 the Internal Revenue Code, 26 U.S.C., Section 172, as
5 modified by the Oklahoma Income Tax Act, Section 2351
6 et seq. of this title, and shall be allowed without
7 regard to the existence of a federal net operating
8 loss. For tax years beginning after December 31,
9 2000, and ending before January 1, 2008, the years to
10 which such losses may be carried shall be determined
11 solely by reference to Section 172 of the Internal
12 Revenue Code, 26 U.S.C., Section 172, with the
13 exception that the terms "net operating loss" and
14 "taxable income" shall be replaced with "Oklahoma net
15 operating loss" and "Oklahoma taxable income". For
16 tax years beginning after December 31, 2007, and
17 ending before January 1, 2009, years to which such
18 losses may be carried back shall be limited to two (2)
19 years. For tax years beginning after December 31,
20 2008, the years to which such losses may be carried
21 back shall be determined solely by reference to
22 Section 172 of the Internal Revenue Code, 26 U.S.C.,
23 Section 172, with the exception that the terms "net
24 operating loss" and "taxable income" shall be replaced

1 with "Oklahoma net operating loss" and "Oklahoma
2 taxable income".

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

8 a. Income from real and tangible personal property, such
9 as rents, oil and mining production or royalties, and
10 gains or losses from sales of such property, shall be
11 allocated in accordance with the situs of such
12 property;

13 b. Income from intangible personal property, such as
14 interest, dividends, patent or copyright royalties,
15 and gains or losses from sales of such property, shall
16 be allocated in accordance with the domiciliary situs
17 of the taxpayer, except that:

18 (1) where such property has acquired a nonunitary
19 business or commercial situs apart from the
20 domicile of the taxpayer such income shall be
21 allocated in accordance with such business or
22 commercial situs; interest income from
23 investments held to generate working capital for
24 a unitary business enterprise shall be included

1 in apportionable income; a resident trust or
2 resident estate shall be treated as having a
3 separate commercial or business situs insofar as
4 undistributed income is concerned, but shall not
5 be treated as having a separate commercial or
6 business situs insofar as distributed income is
7 concerned,

8 (2) for taxable years beginning after December 31,
9 2003, capital or ordinary gains or losses from
10 the sale of an ownership interest in a publicly
11 traded partnership, as defined by Section 7704(b)
12 of the Internal Revenue Code, shall be allocated
13 to this state in the ratio of the original cost
14 of such partnership's tangible property in this
15 state to the original cost of such partnership's
16 tangible property everywhere, as determined at
17 the time of the sale; if more than fifty percent
18 (50%) of the value of the partnership's assets
19 consists of intangible assets, capital or
20 ordinary gains or losses from the sale of an
21 ownership interest in the partnership shall be
22 allocated to this state in accordance with the
23 sales factor of the partnership for its first
24 full tax period immediately preceding its tax

1 period during which the ownership interest in the
2 partnership was sold; the provisions of this
3 division shall only apply if the capital or
4 ordinary gains or losses from the sale of an
5 ownership interest in a partnership do not
6 constitute qualifying gain receiving capital
7 treatment as defined in subparagraph a of
8 paragraph 2 of subsection F of this section,

9 (3) income from such property which is required to be
10 allocated pursuant to the provisions of paragraph
11 5 of this subsection shall be allocated as herein
12 provided;

13 c. Net income or loss from a business activity which is
14 not a part of business carried on within or without
15 the state of a unitary character shall be separately
16 allocated to the state in which such activity is
17 conducted;

18 d. In the case of a manufacturing or processing
19 enterprise the business of which in Oklahoma consists
20 solely of marketing its products by:

21 (1) sales having a situs without this state, shipped
22 directly to a point from without the state to a
23 purchaser within the state, commonly known as
24 interstate sales,

1 (2) sales of the product stored in public warehouses
2 within the state pursuant to "in transit"
3 tariffs, as prescribed and allowed by the
4 Interstate Commerce Commission, to a purchaser
5 within the state,

6 (3) sales of the product stored in public warehouses
7 within the state where the shipment to such
8 warehouses is not covered by "in transit"
9 tariffs, as prescribed and allowed by the
10 Interstate Commerce Commission, to a purchaser
11 within or without the state,

12 the Oklahoma net income shall, at the option of the
13 taxpayer, be that portion of the total net income of
14 the taxpayer for federal income tax purposes derived
15 from the manufacture and/or processing and sales
16 everywhere as determined by the ratio of the sales
17 defined in this section made to the purchaser within
18 the state to the total sales everywhere. The term
19 "public warehouse" as used in this subparagraph means
20 a licensed public warehouse, the principal business of
21 which is warehousing merchandise for the public;

22 e. In the case of insurance companies, Oklahoma taxable
23 income shall be taxable income of the taxpayer for
24 federal tax purposes, as adjusted for the adjustments

1 provided pursuant to the provisions of paragraphs 1
2 and 2 of this subsection, apportioned as follows:

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

21 (2) if the principal source of premiums written by an
22 insurance company consists of premiums for
23 reinsurance accepted by it, the taxable income of
24 such company shall be apportioned to this state

1 by multiplying such income by a fraction, the
2 numerator of which is the sum of (a) direct
3 premiums written for insurance on property or
4 risks in this state, plus (b) premiums written
5 for reinsurance accepted in respect of property
6 or risks in this state, and the denominator of
7 which is the sum of (c) direct premiums written
8 for insurance on property or risks everywhere,
9 plus (d) premiums written for reinsurance
10 accepted in respect of property or risks
11 everywhere. For purposes of this paragraph,
12 premiums written for reinsurance accepted in
13 respect of property or risks in this state,
14 whether or not otherwise determinable, may at the
15 election of the company be determined on the
16 basis of the proportion which premiums written
17 for insurance accepted from companies
18 commercially domiciled in Oklahoma bears to
19 premiums written for reinsurance accepted from
20 all sources, or alternatively in the proportion
21 which the sum of the direct premiums written for
22 insurance on property or risks in this state by
23 each ceding company from which reinsurance is
24 accepted bears to the sum of the total direct

1 premiums written by each such ceding company for
2 the taxable year.

3 5. The net income or loss remaining after the separate
4 allocation in paragraph 4 of this subsection, being that which is
5 derived from a unitary business enterprise, shall be apportioned to
6 this state on the basis of the arithmetical average of three factors
7 consisting of property, payroll and sales or gross revenue
8 enumerated as subparagraphs a, b and c of this paragraph. Net
9 income or loss as used in this paragraph includes that derived from
10 patent or copyright royalties, purchase discounts, and interest on
11 accounts receivable relating to or arising from a business activity,
12 the income from which is apportioned pursuant to this subsection,
13 including the sale or other disposition of such property and any
14 other property used in the unitary enterprise. Deductions used in
15 computing such net income or loss shall not include taxes based on
16 or measured by income. Provided, for corporations whose property
17 for purposes of the tax imposed by Section 2355 of this title has an
18 initial investment cost equaling or exceeding Two Hundred Million
19 Dollars (\$200,000,000.00) and such investment is made on or after
20 July 1, 1997, or for corporations which expand their property or
21 facilities in this state and such expansion has an investment cost
22 equaling or exceeding Two Hundred Million Dollars (\$200,000,000.00)
23 over a period not to exceed three (3) years, and such expansion is
24 commenced on or after January 1, 2000, the three factors shall be

1 apportioned with property and payroll, each comprising twenty-five
2 percent (25%) of the apportionment factor and sales comprising fifty
3 percent (50%) of the apportionment factor. The apportionment
4 factors shall be computed as follows:

5 a. The property factor is a fraction, the numerator of
6 which is the average value of the taxpayer's real and
7 tangible personal property owned or rented and used in
8 this state during the tax period and the denominator
9 of which is the average value of all the taxpayer's
10 real and tangible personal property everywhere owned
11 or rented and used during the tax period.

12 (1) Property, the income from which is separately
13 allocated in paragraph 4 of this subsection,
14 shall not be included in determining this
15 fraction. The numerator of the fraction shall
16 include a portion of the investment in
17 transportation and other equipment having no
18 fixed situs, such as rolling stock, buses, trucks
19 and trailers, including machinery and equipment
20 carried thereon, airplanes, salespersons'
21 automobiles and other similar equipment, in the
22 proportion that miles traveled in Oklahoma by
23 such equipment bears to total miles traveled,
24

1 (2) Property owned by the taxpayer is valued at its
2 original cost. Property rented by the taxpayer
3 is valued at eight times the net annual rental
4 rate. Net annual rental rate is the annual
5 rental rate paid by the taxpayer, less any annual
6 rental rate received by the taxpayer from
7 subrentals,

8 (3) The average value of property shall be determined
9 by averaging the values at the beginning and
10 ending of the tax period but the Oklahoma Tax
11 Commission may require the averaging of monthly
12 values during the tax period if reasonably
13 required to reflect properly the average value of
14 the taxpayer's property;

15 b. The payroll factor is a fraction, the numerator of
16 which is the total compensation for services rendered
17 in the state during the tax period, and the
18 denominator of which is the total compensation for
19 services rendered everywhere during the tax period.
20 "Compensation", as used in this subsection means those
21 paid-for services to the extent related to the unitary
22 business but does not include officers' salaries,
23 wages and other compensation.
24

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

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

17 c. The sales factor is a fraction, the numerator of which
18 is the total sales or gross revenue of the taxpayer in
19 this state during the tax period, and the denominator
20 of which is the total sales or gross revenue of the
21 taxpayer everywhere during the tax period. "Sales",
22 as used in this subsection does not include sales or
23 gross revenue which are separately allocated in
24 paragraph 4 of this subsection.

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

12 (2) In the case of a railroad or interurban railway
13 enterprise, the numerator of the fraction shall
14 not be less than the allocation of revenues to
15 this state as shown in its annual report to the
16 Corporation Commission.

17 (3) In the case of an airline, truck or bus
18 enterprise or freight car, tank car, refrigerator
19 car or other railroad equipment enterprise, the
20 numerator of the fraction shall include a portion
21 of revenue from interstate transportation in the
22 proportion that interstate mileage traveled in
23 Oklahoma bears to total interstate mileage
24 traveled.

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

15 (5) In the case of a telephone or telegraph or other
16 communication enterprise, the numerator of the
17 fraction shall include that portion of the
18 interstate revenue as is allocated pursuant to
19 the accounting procedures prescribed by the
20 Federal Communications Commission; provided that
21 in respect to each corporation or business entity
22 required by the Federal Communications Commission
23 to keep its books and records in accordance with
24 a uniform system of accounts prescribed by such

1 Commission, the intrastate net income shall be
2 determined separately in the manner provided by
3 such uniform system of accounts and only the
4 interstate income shall be subject to allocation
5 pursuant to the provisions of this subsection.
6 Provided further, that the gross revenue factors
7 shall be those as are determined pursuant to the
8 accounting procedures prescribed by the Federal
9 Communications Commission.

10 In any case where the apportionment of the three factors
11 prescribed in this paragraph attributes to Oklahoma a portion of net
12 income of the enterprise out of all appropriate proportion to the
13 property owned and/or business transacted within this state, because
14 of the fact that one or more of the factors so prescribed are not
15 employed to any appreciable extent in furtherance of the enterprise;
16 or because one or more factors not so prescribed are employed to a
17 considerable extent in furtherance of the enterprise; or because of
18 other reasons, the Tax Commission is empowered to permit, after a
19 showing by taxpayer that an excessive portion of net income has been
20 attributed to Oklahoma, or require, when in its judgment an
21 insufficient portion of net income has been attributed to Oklahoma,
22 the elimination, substitution, or use of additional factors, or
23 reduction or increase in the weight of such prescribed factors.
24 Provided, however, that any such variance from such prescribed

1 factors which has the effect of increasing the portion of net income
2 attributable to Oklahoma must not be inherently arbitrary, and
3 application of the recomputed final apportionment to the net income
4 of the enterprise must attribute to Oklahoma only a reasonable
5 portion thereof.

6 6. For calendar years 1997 and 1998, the owner of a new or
7 expanded agricultural commodity processing facility in this state
8 may exclude from Oklahoma taxable income, or in the case of an
9 individual, the Oklahoma adjusted gross income, fifteen percent
10 (15%) of the investment by the owner in the new or expanded
11 agricultural commodity processing facility. For calendar year 1999,
12 and all subsequent years, the percentage, not to exceed fifteen
13 percent (15%), available to the owner of a new or expanded
14 agricultural commodity processing facility in this state claiming
15 the exemption shall be adjusted annually so that the total estimated
16 reduction in tax liability does not exceed One Million Dollars
17 (\$1,000,000.00) annually. The Tax Commission shall promulgate rules
18 for determining the percentage of the investment which each eligible
19 taxpayer may exclude. The exclusion provided by this paragraph
20 shall be taken in the taxable year when the investment is made. In
21 the event the total reduction in tax liability authorized by this
22 paragraph exceeds One Million Dollars (\$1,000,000.00) in any
23 calendar year, the Tax Commission shall permit any excess over One
24 Million Dollars (\$1,000,000.00) and shall factor such excess into

1 the percentage for subsequent years. Any amount of the exemption
2 permitted to be excluded pursuant to the provisions of this
3 paragraph but not used in any year may be carried forward as an
4 exemption from income pursuant to the provisions of this paragraph
5 for a period not exceeding six (6) years following the year in which
6 the investment was originally made.

7 For purposes of this paragraph:

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

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

21 (1) the processing of agricultural commodities,
22 including receiving or storing agricultural
23 commodities, or the production of milk at a dairy
24 operation,

1 (2) transporting the agricultural commodities or
2 product before, during or after the processing,
3 or

4 (3) packaging or otherwise preparing the product for
5 sale or shipment.

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

- 13 a. Sixty Thousand Dollars (\$60,000.00), or
14 b. the loss properly shown on Schedule F of the Internal
15 Revenue Service Form 1040 reduced by one-half (1/2) of
16 the income from all other sources other than reflected
17 on Schedule F.

18 8. In taxable years beginning after December 31, 1995, all
19 qualified wages equal to the federal income tax credit set forth in
20 26 U.S.C.A., Section 45A, shall be deducted from taxable income.
21 The deduction allowed pursuant to this paragraph shall only be
22 permitted for the tax years in which the federal tax credit pursuant
23 to 26 U.S.C.A., Section 45A, is allowed. For purposes of this
24

1 paragraph, "qualified wages" means those wages used to calculate the
2 federal credit pursuant to 26 U.S.C.A., Section 45A.

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

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

19 11. For taxable years beginning on or after January 1, 2019,
20 there shall be subtracted from Oklahoma taxable income or adjusted
21 gross income any item of income or gain, and there shall be added to
22 Oklahoma taxable income or adjusted gross income any item of loss or
23 deduction that in the absence of an election pursuant to the
24 provisions of the Pass-Through Entity Tax Equity Act of 2019 would

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

17 B. 1. The taxable income of any corporation shall be further
18 adjusted to arrive at Oklahoma taxable income, except those
19 corporations electing treatment as provided in subchapter S of the
20 Internal Revenue Code, 26 U.S.C., Section 1361 et seq., and Section
21 2365 of this title, deductions pursuant to the provisions of the
22 Accelerated Cost Recovery System as defined and allowed in the
23 Economic Recovery Tax Act of 1981, Public Law 97-34, 26 U.S.C.,
24 Section 168, for depreciation of assets placed into service after

1 December 31, 1981, shall not be allowed in calculating Oklahoma
2 taxable income. Such corporations shall be allowed a deduction for
3 depreciation of assets placed into service after December 31, 1981,
4 in accordance with provisions of the Internal Revenue Code, 26
5 U.S.C., Section 1 et seq., in effect immediately prior to the
6 enactment of the Accelerated Cost Recovery System. The Oklahoma tax
7 basis for all such assets placed into service after December 31,
8 1981, calculated in this section shall be retained and utilized for
9 all Oklahoma income tax purposes through the final disposition of
10 such assets.

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

16 For assets placed in service and held by a corporation in which
17 accelerated cost recovery system was previously disallowed, an
18 adjustment to taxable income is required in the first taxable year
19 beginning after December 31, 1982, to reconcile the basis of such
20 assets to the basis allowed in the Internal Revenue Code. The
21 purpose of this adjustment is to equalize the basis and allowance
22 for depreciation accounts between that reported to the Internal
23 Revenue Service and that reported to Oklahoma.

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

7 C. 1. For taxable years beginning after December 31, 1987, the
8 taxable income of any corporation shall be further adjusted to
9 arrive at Oklahoma taxable income for transfers of technology to
10 qualified small businesses located in Oklahoma. Such transferor
11 corporation shall be allowed an exemption from taxable income of an
12 amount equal to the amount of royalty payment received as a result
13 of such transfer; provided, however, such amount shall not exceed
14 ten percent (10%) of the amount of gross proceeds received by such
15 transferor corporation as a result of the technology transfer. Such
16 exemption shall be allowed for a period not to exceed ten (10) years
17 from the date of receipt of the first royalty payment accruing from
18 such transfer. No exemption may be claimed for transfers of
19 technology to qualified small businesses made prior to January 1,
20 1988.

21 2. For purposes of this subsection:

22 a. "Qualified small business" means an entity, whether
23 organized as a corporation, partnership, or
24 proprietorship, organized for profit with its

1 principal place of business located within this state
2 and which meets the following criteria:

- 3 (1) Capitalization of not more than Two Hundred Fifty
4 Thousand Dollars (\$250,000.00),
5 (2) Having at least fifty percent (50%) of its
6 employees and assets located in Oklahoma at the
7 time of the transfer, and
8 (3) Not a subsidiary or affiliate of the transferor
9 corporation;

10 b. "Technology" means a proprietary process, formula,
11 pattern, device or compilation of scientific or
12 technical information which is not in the public
13 domain;

14 c. "Transferor corporation" means a corporation which is
15 the exclusive and undisputed owner of the technology
16 at the time the transfer is made; and

17 d. "Gross proceeds" means the total amount of
18 consideration for the transfer of technology, whether
19 the consideration is in money or otherwise.

20 D. 1. For taxable years beginning after December 31, 2005, the
21 taxable income of any corporation, estate or trust, shall be further
22 adjusted for qualifying gains receiving capital treatment. Such
23 corporations, estates or trusts shall be allowed a deduction from
24 Oklahoma taxable income for the amount of qualifying gains receiving
25

1 capital treatment earned by the corporation, estate or trust during
2 the taxable year and included in the federal taxable income of such
3 corporation, estate or trust.

4 2. As used in this subsection:

5 a. "qualifying gains receiving capital treatment" means
6 the amount of net capital gains, as defined in Section
7 1222(11) of the Internal Revenue Code, included in the
8 federal income tax return of the corporation, estate
9 or trust that result from:

10 (1) the sale of real property or tangible personal
11 property located within Oklahoma that has been
12 directly or indirectly owned by the corporation,
13 estate or trust for a holding period of at least
14 five (5) years prior to the date of the
15 transaction from which such net capital gains
16 arise,

17 (2) the sale of stock or on the sale of an ownership
18 interest in an Oklahoma company, limited
19 liability company, or partnership where such
20 stock or ownership interest has been directly or
21 indirectly owned by the corporation, estate or
22 trust for a holding period of at least three (3)
23 years prior to the date of the transaction from
24 which the net capital gains arise, or
25

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

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

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

1 d. "direct" means the taxpayer directly owns the asset,
2 and

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

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

20 (2) With respect to sales of stock or ownership
21 interest in or sales of all or substantially all
22 of the assets of an Oklahoma company, limited
23 liability company, or partnership, the deduction
24 described in this subsection shall not apply

1 unless the pass-through entity that makes the
2 sale has held the stock or ownership interest or
3 the assets for not less than three (3)
4 uninterrupted years prior to the date of the
5 transaction that created the capital gain, and
6 each pass-through entity included in the chain of
7 ownership has been a member, partner or
8 shareholder of the pass-through entity in the
9 tier immediately below it for an uninterrupted
10 period of not less than three (3) years.

11 E. The Oklahoma adjusted gross income of any individual
12 taxpayer shall be further adjusted as follows to arrive at Oklahoma
13 taxable income:

14 1. a. In the case of individuals, there shall be added or
15 deducted, as the case may be, the difference necessary
16 to allow personal exemptions of One Thousand Dollars
17 (\$1,000.00) in lieu of the personal exemptions allowed
18 by the Internal Revenue Code.

19 b. There shall be allowed an additional exemption of One
20 Thousand Dollars (\$1,000.00) for each taxpayer or
21 spouse who is blind at the close of the tax year. For
22 purposes of this subparagraph, an individual is blind
23 only if the central visual acuity of the individual
24 does not exceed 20/200 in the better eye with
25

1 correcting lenses, or if the visual acuity of the
2 individual is greater than 20/200, but is accompanied
3 by a limitation in the fields of vision such that the
4 widest diameter of the visual field subtends an angle
5 no greater than twenty (20) degrees.

6 c. There shall be allowed an additional exemption of One
7 Thousand Dollars (\$1,000.00) for each taxpayer or
8 spouse who is sixty-five (65) years of age or older at
9 the close of the tax year based upon the filing status
10 and federal adjusted gross income of the taxpayer.

11 Taxpayers with the following filing status may claim
12 this exemption if the federal adjusted gross income
13 does not exceed:

- 14 (1) Twenty-five Thousand Dollars (\$25,000.00) if
15 married and filing jointly;
- 16 (2) Twelve Thousand Five Hundred Dollars (\$12,500.00)
17 if married and filing separately;
- 18 (3) Fifteen Thousand Dollars (\$15,000.00) if single;
19 and
- 20 (4) Nineteen Thousand Dollars (\$19,000.00) if a
21 qualifying head of household.

22 Provided, for taxable years beginning after December
23 31, 1999, amounts included in the calculation of
24 federal adjusted gross income pursuant to the

1 conversion of a traditional individual retirement
2 account to a Roth individual retirement account shall
3 be excluded from federal adjusted gross income for
4 purposes of the income thresholds provided in this
5 subparagraph.

6 2. a. For taxable years beginning on or before December 31,
7 2005, in the case of individuals who use the standard
8 deduction in determining taxable income, there shall
9 be added or deducted, as the case may be, the
10 difference necessary to allow a standard deduction in
11 lieu of the standard deduction allowed by the Internal
12 Revenue Code, in an amount equal to the larger of
13 fifteen percent (15%) of the Oklahoma adjusted gross
14 income or One Thousand Dollars (\$1,000.00), but not to
15 exceed Two Thousand Dollars (\$2,000.00), except that
16 in the case of a married individual filing a separate
17 return such deduction shall be the larger of fifteen
18 percent (15%) of such Oklahoma adjusted gross income
19 or Five Hundred Dollars (\$500.00), but not to exceed
20 the maximum amount of One Thousand Dollars
21 (\$1,000.00).

22 b. For taxable years beginning on or after January 1,
23 2006, and before January 1, 2007, in the case of
24 individuals who use the standard deduction in
25

1 determining taxable income, there shall be added or
2 deducted, as the case may be, the difference necessary
3 to allow a standard deduction in lieu of the standard
4 deduction allowed by the Internal Revenue Code, in an
5 amount equal to:

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

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

11 c. For the taxable year beginning on January 1, 2007, and
12 ending December 31, 2007, in the case of individuals
13 who use the standard deduction in determining taxable
14 income, there shall be added or deducted, as the case
15 may be, the difference necessary to allow a standard
16 deduction in lieu of the standard deduction allowed by
17 the Internal Revenue Code, in an amount equal to:

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

21 (2) Four Thousand One Hundred Twenty-five Dollars
22 (\$4,125.00) for a head of household; or
23
24
25

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

4 d. For the taxable year beginning on January 1, 2008, and
5 ending December 31, 2008, in the case of individuals
6 who use the standard deduction in determining taxable
7 income, there shall be added or deducted, as the case
8 may be, the difference necessary to allow a standard
9 deduction in lieu of the standard deduction allowed by
10 the Internal Revenue Code, in an amount equal to:

11 (1) Six Thousand Five Hundred Dollars (\$6,500.00), if
12 the filing status is married filing joint or
13 qualifying widow, or

14 (2) Four Thousand Eight Hundred Seventy-five Dollars
15 (\$4,875.00) for a head of household, or

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

19 e. For the taxable year beginning on January 1, 2009, and
20 ending December 31, 2009, in the case of individuals
21 who use the standard deduction in determining taxable
22 income, there shall be added or deducted, as the case
23 may be, the difference necessary to allow a standard
24

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

- 3 (1) Eight Thousand Five Hundred Dollars (\$8,500.00),
4 if the filing status is married filing joint or
5 qualifying widow, or
6 (2) Six Thousand Three Hundred Seventy-five Dollars
7 (\$6,375.00) for a head of household, or
8 (3) Four Thousand Two Hundred Fifty Dollars
9 (\$4,250.00), if the filing status is single or
10 married filing separate.

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

- 14 f. For taxable years beginning on or after January 1,
15 2010, and ending on December 31, 2016, in the case of
16 individuals who use the standard deduction in
17 determining taxable income, there shall be added or
18 deducted, as the case may be, the difference necessary
19 to allow a standard deduction equal to the standard
20 deduction allowed by the Internal Revenue Code, based
21 upon the amount and filing status prescribed by such
22 Code for purposes of filing federal individual income
23 tax returns.

1 g. For taxable years beginning on or after January 1,
2 2017, in the case of individuals who use the standard
3 deduction in determining taxable income, there shall
4 be added or deducted, as the case may be, the
5 difference necessary to allow a standard deduction in
6 lieu of the standard deduction allowed by the Internal
7 Revenue Code, as follows:

8 (1) Six Thousand Three Hundred Fifty Dollars
9 (\$6,350.00) for single or married filing
10 separately,

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

14 (3) Nine Thousand Three Hundred Fifty Dollars
15 (\$9,350.00) for head of household.

16 3. a. In the case of resident and part-year resident
17 individuals having adjusted gross income from sources
18 both within and without the state, the itemized or
19 standard deductions and personal exemptions shall be
20 reduced to an amount which is the same portion of the
21 total thereof as Oklahoma adjusted gross income is of
22 adjusted gross income. To the extent itemized
23 deductions include allowable moving expense, proration
24 of moving expense shall not be required or permitted

1 but allowable moving expense shall be fully deductible
2 for those taxpayers moving within or into Oklahoma and
3 no part of moving expense shall be deductible for
4 those taxpayers moving without or out of Oklahoma.
5 All other itemized or standard deductions and personal
6 exemptions shall be subject to proration as provided
7 by law.

8 b. For taxable years beginning on or after January 1,
9 2018, the net amount of itemized deductions allowable
10 on an Oklahoma income tax return, subject to the
11 provisions of paragraph 24 of this subsection, shall
12 not exceed Seventeen Thousand Dollars (\$17,000.00).
13 For purposes of this subparagraph, charitable
14 contributions and medical expenses deductible for
15 federal income tax purposes shall be excluded from the
16 amount of Seventeen Thousand Dollars (\$17,000.00) as
17 specified by this subparagraph.

18 4. A resident individual with a physical disability
19 constituting a substantial ~~handicap~~ impediment to employment may
20 deduct from Oklahoma adjusted gross income such expenditures to
21 modify a motor vehicle, home or workplace as are necessary to
22 compensate for his or her ~~handicap~~ disability. A veteran certified
23 by the Department of Veterans Affairs of the federal government as
24 having a service-connected disability shall be conclusively presumed

1 to be an individual with a physical disability constituting a
2 substantial ~~handicap~~ impediment to employment. The Tax Commission
3 shall promulgate rules containing a list of combinations of common
4 disabilities and modifications which may be presumed to qualify for
5 this deduction. The Tax Commission shall prescribe necessary
6 requirements for verification.

7 5. a. Before July 1, 2010, the first One Thousand Five
8 Hundred Dollars (\$1,500.00) received by any person
9 from the United States as salary or compensation in
10 any form, other than retirement benefits, as a member
11 of any component of the Armed Forces of the United
12 States shall be deducted from taxable income.

13 b. On or after July 1, 2010, one hundred percent (100%)
14 of the income received by any person from the United
15 States as salary or compensation in any form, other
16 than retirement benefits, as a member of any component
17 of the Armed Forces of the United States shall be
18 deducted from taxable income.

19 c. Whenever the filing of a timely income tax return by a
20 member of the Armed Forces of the United States is
21 made impracticable or impossible of accomplishment by
22 reason of:
23
24
25

1 (1) absence from the United States, which term
2 includes only the states and the District of
3 Columbia;

4 (2) absence from the State of Oklahoma while on
5 active duty; or

6 (3) confinement in a hospital within the United
7 States for treatment of wounds, injuries or
8 disease,

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

13 (a) Such individual shall return to the United
14 States if the extension is granted pursuant
15 to subparagraph a of this paragraph, return
16 to the State of Oklahoma if the extension is
17 granted pursuant to subparagraph b of this
18 paragraph or be discharged from such
19 hospital if the extension is granted
20 pursuant to subparagraph c of this
21 paragraph; or

22 (b) An executor, administrator, or conservator
23 of the estate of the taxpayer is appointed,
24 whichever event occurs the earliest.

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

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

17 7. a. An individual taxpayer, whether resident or
18 nonresident, may deduct an amount equal to the federal
19 income taxes paid by the taxpayer during the taxable
20 year.

21 b. Federal taxes as described in subparagraph a of this
22 paragraph shall be deductible by any individual
23 taxpayer, whether resident or nonresident, only to the
24 extent they relate to income subject to taxation

1 pursuant to the provisions of the Oklahoma Income Tax
2 Act. The maximum amount allowable in the preceding
3 paragraph shall be prorated on the ratio of the
4 Oklahoma adjusted gross income to federal adjusted
5 gross income.

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

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

22 8. Retirement benefits not to exceed Five Thousand Five Hundred
23 Dollars (\$5,500.00) for the 2004 tax year, Seven Thousand Five
24 Hundred Dollars (\$7,500.00) for the 2005 tax year and Ten Thousand

1 Dollars (\$10,000.00) for the 2006 tax year and all subsequent tax
2 years, which are received by an individual from the civil service of
3 the United States, the Oklahoma Public Employees Retirement System,
4 the Teachers' Retirement System of Oklahoma, the Oklahoma Law
5 Enforcement Retirement System, the Oklahoma Firefighters Pension and
6 Retirement System, the Oklahoma Police Pension and Retirement
7 System, the employee retirement systems created by counties pursuant
8 to Section 951 et seq. of Title 19 of the Oklahoma Statutes, the
9 Uniform Retirement System for Justices and Judges, the Oklahoma
10 Wildlife Conservation Department Retirement Fund, the Oklahoma
11 Employment Security Commission Retirement Plan, or the employee
12 retirement systems created by municipalities pursuant to Section 48-
13 101 et seq. of Title 11 of the Oklahoma Statutes shall be exempt
14 from taxable income.

15 9. In taxable years beginning after December 31, 1984, Social
16 Security benefits received by an individual shall be exempt from
17 taxable income, to the extent such benefits are included in the
18 federal adjusted gross income pursuant to the provisions of Section
19 86 of the Internal Revenue Code, 26 U.S.C., Section 86.

20 10. For taxable years beginning after December 31, 1994, lump-
21 sum distributions from employer plans of deferred compensation,
22 which are not qualified plans within the meaning of Section 401(a)
23 of the Internal Revenue Code, 26 U.S.C., Section 401(a), and which
24 are deposited in and accounted for within a separate bank account or
25

1 brokerage account in a financial institution within this state,
2 shall be excluded from taxable income in the same manner as a
3 qualifying rollover contribution to an individual retirement account
4 within the meaning of Section 408 of the Internal Revenue Code, 26
5 U.S.C., Section 408. Amounts withdrawn from such bank or brokerage
6 account, including any earnings thereon, shall be included in
7 taxable income when withdrawn in the same manner as withdrawals from
8 individual retirement accounts within the meaning of Section 408 of
9 the Internal Revenue Code.

10 11. In taxable years beginning after December 31, 1995,
11 contributions made to and interest received from a medical savings
12 account established pursuant to Sections 2621 through 2623 of Title
13 63 of the Oklahoma Statutes shall be exempt from taxable income.

14 12. For taxable years beginning after December 31, 1996, the
15 Oklahoma adjusted gross income of any individual taxpayer who is a
16 swine or poultry producer may be further adjusted for the deduction
17 for depreciation allowed for new construction or expansion costs
18 which may be computed using the same depreciation method elected for
19 federal income tax purposes except that the useful life shall be
20 seven (7) years for purposes of this paragraph. If depreciation is
21 allowed as a deduction in determining the adjusted gross income of
22 an individual, any depreciation calculated and claimed pursuant to
23 this section shall in no event be a duplication of any depreciation
24

1 allowed or permitted on the federal income tax return of the
2 individual.

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

6 (1) the adoption of a minor, or

7 (2) a proposed adoption of a minor which did not
8 result in a decreed adoption,

9 may be deducted from the Oklahoma adjusted gross
10 income.

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

14 c. The Tax Commission shall promulgate rules to implement
15 the provisions of this paragraph which shall contain a
16 specific list of nonrecurring adoption expenses which
17 may be presumed to qualify for the deduction. The Tax
18 Commission shall prescribe necessary requirements for
19 verification.

20 d. "Nonrecurring adoption expenses" means adoption fees,
21 court costs, medical expenses, attorney fees and
22 expenses which are directly related to the legal
23 process of adoption of a child including, but not
24 limited to, costs relating to the adoption study,

1 health and psychological examinations, transportation
2 and reasonable costs of lodging and food for the child
3 or adoptive parents which are incurred to complete the
4 adoption process and are not reimbursed by other
5 sources. The term "nonrecurring adoption expenses"
6 shall not include attorney fees incurred for the
7 purpose of litigating a contested adoption, from and
8 after the point of the initiation of the contest,
9 costs associated with physical remodeling, renovation
10 and alteration of the adoptive parents' home or
11 property, except for a special needs child as
12 authorized by the court.

- 13 14. a. In taxable years beginning before January 1, 2005,
14 retirement benefits not to exceed the amounts
15 specified in this paragraph, which are received by an
16 individual sixty-five (65) years of age or older and
17 whose Oklahoma adjusted gross income is Twenty-five
18 Thousand Dollars (\$25,000.00) or less if the filing
19 status is single, head of household, or married filing
20 separate, or Fifty Thousand Dollars (\$50,000.00) or
21 less if the filing status is married filing joint or
22 qualifying widow, shall be exempt from taxable income.
23 In taxable years beginning after December 31, 2004,
24 retirement benefits not to exceed the amounts

1 specified in this paragraph, which are received by an
2 individual whose Oklahoma adjusted gross income is
3 less than the qualifying amount specified in this
4 paragraph, shall be exempt from taxable income.

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

7 (1) in taxable years beginning after December 31,
8 2004, and prior to January 1, 2007, the
9 qualifying amount shall be Thirty-seven Thousand
10 Five Hundred Dollars (\$37,500.00) or less if the
11 filing status is single, head of household, or
12 married filing separate, or Seventy-five Thousand
13 Dollars (\$75,000.00) or less if the filing status
14 is married filing jointly or qualifying widow,

15 (2) in the taxable year beginning January 1, 2007,
16 the qualifying amount shall be Fifty Thousand
17 Dollars (\$50,000.00) or less if the filing status
18 is single, head of household, or married filing
19 separate, or One Hundred Thousand Dollars
20 (\$100,000.00) or less if the filing status is
21 married filing jointly or qualifying widow,

22 (3) in the taxable year beginning January 1, 2008,
23 the qualifying amount shall be Sixty-two Thousand
24 Five Hundred Dollars (\$62,500.00) or less if the

1 filing status is single, head of household, or
2 married filing separate, or One Hundred Twenty-
3 five Thousand Dollars (\$125,000.00) or less if
4 the filing status is married filing jointly or
5 qualifying widow,

6 (4) in the taxable year beginning January 1, 2009,
7 the qualifying amount shall be One Hundred
8 Thousand Dollars (\$100,000.00) or less if the
9 filing status is single, head of household, or
10 married filing separate, or Two Hundred Thousand
11 Dollars (\$200,000.00) or less if the filing
12 status is married filing jointly or qualifying
13 widow, and

14 (5) in the taxable year beginning January 1, 2010,
15 and subsequent taxable years, there shall be no
16 limitation upon the qualifying amount.

17 c. For purposes of this paragraph, "retirement benefits"
18 means the total distributions or withdrawals from the
19 following:

20 (1) an employee pension benefit plan which satisfies
21 the requirements of Section 401 of the Internal
22 Revenue Code, 26 U.S.C., Section 401,
23
24
25

- 1 (2) an eligible deferred compensation plan that
2 satisfies the requirements of Section 457 of the
3 Internal Revenue Code, 26 U.S.C., Section 457,
4 (3) an individual retirement account, annuity or
5 trust or simplified employee pension that
6 satisfies the requirements of Section 408 of the
7 Internal Revenue Code, 26 U.S.C., Section 408,
8 (4) an employee annuity subject to the provisions of
9 Section 403(a) or (b) of the Internal Revenue
10 Code, 26 U.S.C., Section 403(a) or (b),
11 (5) United States Retirement Bonds which satisfy the
12 requirements of Section 86 of the Internal
13 Revenue Code, 26 U.S.C., Section 86, or
14 (6) lump-sum distributions from a retirement plan
15 which satisfies the requirements of Section
16 402(e) of the Internal Revenue Code, 26 U.S.C.,
17 Section 402(e).

18 d. The amount of the exemption provided by this paragraph
19 shall be limited to Five Thousand Five Hundred Dollars
20 (\$5,500.00) for the 2004 tax year, Seven Thousand Five
21 Hundred Dollars (\$7,500.00) for the 2005 tax year and
22 Ten Thousand Dollars (\$10,000.00) for the tax year
23 2006 and for all subsequent tax years. Any individual
24 who claims the exemption provided for in paragraph 8

1 of this subsection shall not be permitted to claim a
2 combined total exemption pursuant to this paragraph
3 and paragraph 8 of this subsection in an amount
4 exceeding Five Thousand Five Hundred Dollars
5 (\$5,500.00) for the 2004 tax year, Seven Thousand Five
6 Hundred Dollars (\$7,500.00) for the 2005 tax year and
7 Ten Thousand Dollars (\$10,000.00) for the 2006 tax
8 year and all subsequent tax years.

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

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

22 17. a. In taxable years beginning after December 31, 2001,
23 and before January 1, 2005, there shall be allowed a
24 deduction in the amount of contributions to accounts
25

1 established pursuant to the Oklahoma College Savings
2 Plan Act. The deduction shall equal the amount of
3 contributions to accounts, but in no event shall the
4 deduction for each contributor exceed Two Thousand
5 Five Hundred Dollars (\$2,500.00) each taxable year for
6 each account.

7 b. In taxable years beginning after December 31, 2004,
8 each taxpayer shall be allowed a deduction for
9 contributions to accounts established pursuant to the
10 Oklahoma College Savings Plan Act. The maximum annual
11 deduction shall equal the amount of contributions to
12 all such accounts plus any contributions to such
13 accounts by the taxpayer for prior taxable years after
14 December 31, 2004, which were not deducted, but in no
15 event shall the deduction for each tax year exceed Ten
16 Thousand Dollars (\$10,000.00) for each individual
17 taxpayer or Twenty Thousand Dollars (\$20,000.00) for
18 taxpayers filing a joint return. Any amount of a
19 contribution that is not deducted by the taxpayer in
20 the year for which the contribution is made may be
21 carried forward as a deduction from income for the
22 succeeding five (5) years. For taxable years
23 beginning after December 31, 2005, deductions may be
24 taken for contributions and rollovers made during a

1 taxable year and up to April 15 of the succeeding
2 year, or the due date of a taxpayer's state income tax
3 return, excluding extensions, whichever is later.

4 Provided, a deduction for the same contribution may
5 not be taken for two (2) different taxable years.

6 c. In taxable years beginning after December 31, 2006,
7 deductions for contributions made pursuant to
8 subparagraph b of this paragraph shall be limited as
9 follows:

10 (1) for a taxpayer who qualified for the five-year
11 carryforward election and who takes a rollover or
12 nonqualified withdrawal during that period, the
13 tax deduction otherwise available pursuant to
14 subparagraph b of this paragraph shall be reduced
15 by the amount which is equal to the rollover or
16 nonqualified withdrawal, and

17 (2) for a taxpayer who elects to take a rollover or
18 nonqualified withdrawal within the same tax year
19 in which a contribution was made to the
20 taxpayer's account, the tax deduction otherwise
21 available pursuant to subparagraph b of this
22 paragraph shall be reduced by the amount of the
23 contribution which is equal to the rollover or
24 nonqualified withdrawal.

1 d. If a taxpayer elects to take a rollover on a
2 contribution for which a deduction has been taken
3 pursuant to subparagraph b of this paragraph within
4 one (1) year of the date of contribution, the amount
5 of such rollover shall be included in the adjusted
6 gross income of the taxpayer in the taxable year of
7 the rollover.

8 e. If a taxpayer makes a nonqualified withdrawal of
9 contributions for which a deduction was taken pursuant
10 to subparagraph b of this paragraph, such nonqualified
11 withdrawal and any earnings thereon shall be included
12 in the adjusted gross income of the taxpayer in the
13 taxable year of the nonqualified withdrawal.

14 f. As used in this paragraph:

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

18 (a) a qualified withdrawal,

19 (b) a withdrawal made as a result of the death
20 or disability of the designated beneficiary
21 of an account,

22 (c) a withdrawal that is made on the account of
23 a scholarship or the allowance or payment
24 described in Section 135(d)(1)(B) or (C) or
25

1 by the Internal Revenue Code, received by
2 the designated beneficiary to the extent the
3 amount of the refund does not exceed the
4 amount of the scholarship, allowance, or
5 payment, or

6 (d) a rollover or change of designated
7 beneficiary as permitted by subsection F of
8 Section 3970.7 of Title 70 of Oklahoma
9 Statutes, and

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

13 18. For taxable years beginning after December 31, 2005,
14 retirement benefits received by an individual from any component of
15 the Armed Forces of the United States in an amount not to exceed the
16 greater of seventy-five percent (75%) of such benefits or Ten
17 Thousand Dollars (\$10,000.00) shall be exempt from taxable income
18 but in no case less than the amount of the exemption provided by
19 paragraph 14 of this subsection.

20 19. For taxable years beginning after December 31, 2006,
21 retirement benefits received by federal civil service retirees,
22 including survivor annuities, paid in lieu of Social Security
23 benefits shall be exempt from taxable income to the extent such
24 benefits are included in the federal adjusted gross income pursuant

1 to the provisions of Section 86 of the Internal Revenue Code, 26
2 U.S.C., Section 86, according to the following schedule:

- 3 a. in the taxable year beginning January 1, 2007, twenty
4 percent (20%) of such benefits shall be exempt,
- 5 b. in the taxable year beginning January 1, 2008, forty
6 percent (40%) of such benefits shall be exempt,
- 7 c. in the taxable year beginning January 1, 2009, sixty
8 percent (60%) of such benefits shall be exempt,
- 9 d. in the taxable year beginning January 1, 2010, eighty
10 percent (80%) of such benefits shall be exempt, and
- 11 e. in the taxable year beginning January 1, 2011, and
12 subsequent taxable years, one hundred percent (100%)
13 of such benefits shall be exempt.

14 20. a. For taxable years beginning after December 31, 2007, a
15 resident individual may deduct up to Ten Thousand
16 Dollars (\$10,000.00) from Oklahoma adjusted gross
17 income if the individual, or the dependent of the
18 individual, while living, donates one or more human
19 organs of the individual to another human being for
20 human organ transplantation. As used in this
21 paragraph, "human organ" means all or part of a liver,
22 pancreas, kidney, intestine, lung, or bone marrow. A
23 deduction that is claimed under this paragraph may be
24

1 claimed in the taxable year in which the human organ
2 transplantation occurs.

3 b. An individual may claim this deduction only once, and
4 the deduction may be claimed only for unreimbursed
5 expenses that are incurred by the individual and
6 related to the organ donation of the individual.

7 c. The Oklahoma Tax Commission shall promulgate rules to
8 implement the provisions of this paragraph which shall
9 contain a specific list of expenses which may be
10 presumed to qualify for the deduction. The Tax
11 Commission shall prescribe necessary requirements for
12 verification.

13 21. For taxable years beginning after December 31, 2009, there
14 shall be exempt from taxable income any amount received by the
15 beneficiary of the death benefit for an emergency medical technician
16 or a registered emergency medical responder provided by Section 1-
17 2505.1 of Title 63 of the Oklahoma Statutes.

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

22 23. For taxable years beginning after December 31, 2008, there
23 shall be exempt from taxable income any payment in an amount less
24 than Six Hundred Dollars (\$600.00) received by a person as an award
25

1 for participation in a competitive livestock show event. For
2 purposes of this paragraph, the payment shall be treated as a
3 scholarship amount paid by the entity sponsoring the event and the
4 sponsoring entity shall cause the payment to be categorized as a
5 scholarship in its books and records.

6 24. For taxable years beginning on or after January 1, 2016,
7 taxable income shall be increased by any amount of state and local
8 sales or income taxes deducted under 26 U.S.C., Section 164 of the
9 Internal Revenue Code. If the amount of state and local taxes
10 deducted on the federal return is limited, taxable income on the
11 state return shall be increased only by the amount actually deducted
12 after any such limitations are applied.

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

18 2. As used in this subsection:

19 a. "qualifying gains receiving capital treatment" means
20 the amount of net capital gains, as defined in Section
21 1222(11) of the Internal Revenue Code, included in an
22 individual taxpayer's federal income tax return that
23 result from:

- 1 (1) the sale of real property or tangible personal
2 property located within Oklahoma that has been
3 directly or indirectly owned by the individual
4 taxpayer for a holding period of at least five
5 (5) years prior to the date of the transaction
6 from which such net capital gains arise,
- 7 (2) the sale of stock or the sale of a direct or
8 indirect ownership interest in an Oklahoma
9 company, limited liability company, or
10 partnership where such stock or ownership
11 interest has been directly or indirectly owned by
12 the individual taxpayer for a holding period of
13 at least two (2) years prior to the date of the
14 transaction from which the net capital gains
15 arise, or
- 16 (3) the sale of real property, tangible personal
17 property or intangible personal property located
18 within Oklahoma as part of the sale of all or
19 substantially all of the assets of an Oklahoma
20 company, limited liability company, or
21 partnership or an Oklahoma proprietorship
22 business enterprise where such property has been
23 directly or indirectly owned by such entity or
24 business enterprise or owned by the owners of

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

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

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

17 d. "direct" means the individual taxpayer directly owns
18 the asset,

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

23 (1) With respect to sales of real property or
24 tangible personal property located within

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

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

1 through entity in the tier immediately below it
2 for an uninterrupted period of not less than two
3 (2) years. For purposes of this division,
4 uninterrupted ownership prior to July 1, 2007,
5 shall be included in the determination of the
6 required holding period prescribed by this
7 division, and

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

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

23 2. For purposes of computing its Oklahoma taxable income under
24 this section, a taxpayer shall add back otherwise deductible rents
25

1 and interest expenses paid to a captive real estate investment trust
2 that is not subject to the provisions of paragraph 1 of this
3 subsection. As used in this subsection:

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

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

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

20 The term shall not include a real estate investment
21 trust that is intended to be regularly traded on an
22 established securities market, and that satisfies the
23 requirements of Section 856(a)(5) and (6) of the U.S.
24

1 Internal Revenue Code by reason of Section 856(h) (2)
2 of the Internal Revenue Code,

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

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

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

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

1 (75%) or more of the voting power or value of the
2 beneficial interests or shares of such trust, or
3 (4) any Qualified Foreign Entity, meaning a
4 corporation, trust, association or partnership
5 organized outside the laws of the United States
6 and which satisfies the following criteria:

7 (a) at least seventy-five percent (75%) of the
8 entity's total asset value at the close of
9 its taxable year is represented by real
10 estate assets, as defined in Section
11 856(c) (5) (B) of the Internal Revenue Code,
12 thereby including shares or certificates of
13 beneficial interest in any real estate
14 investment trust, cash and cash equivalents,
15 and U.S. Government securities,

16 (b) the entity receives a dividend-paid
17 deduction comparable to Section 561 of the
18 Internal Revenue Code, or is exempt from
19 entity level tax,

20 (c) the entity is required to distribute at
21 least eighty-five percent (85%) of its
22 taxable income, as computed in the
23 jurisdiction in which it is organized, to
24

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

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

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

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

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

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

7 SECTION 25. AMENDATORY 69 O.S. 2011, Section 4002, is
8 amended to read as follows:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

16 SECTION 26. AMENDATORY 69 O.S. 2011, Section 4033, is
17 amended to read as follows:

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

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

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

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

16 SECTION 27. AMENDATORY 70 O.S. 2011, Section 1-107, is
17 amended to read as follows:

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

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

4 SECTION 28. AMENDATORY 70 O.S. 2011, Section 18-109.5,
5 as amended by Section 1, Chapter 228, O.S.L. 2018 (70 O.S. Supp.
6 2020, Section 18-109.5), is amended to read as follows:

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

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

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

22 3. "Deafness" means a hearing impairment that is so severe that
23 the child is impaired in processing linguistic information through
24

1 hearing, with or without amplification, that adversely affects a
2 child's educational performance;

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

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

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

- 13 a. an inability to learn which cannot be explained by
14 intellectual, sensory or health factors,
- 15 b. an inability to build or maintain satisfactory
16 interpersonal relationships with peers and teachers,
- 17 c. inappropriate types of behavior or feelings under
18 normal circumstances,
- 19 d. a general pervasive mood of unhappiness or depression,
20 or
- 21 e. a tendency to develop physical symptoms or fears
22 associated with personal or school problems.

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

4 7. "Gifted" means identified students as outlined in Section
5 1210.301 of this title;

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

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

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

22 11. "Other health impairment" means having limited strength,
23 vitality or alertness, including a heightened alertness to
24 environmental stimuli, that results in limited alertness with

1 respect to the educational environment that adversely affects a
2 child's educational performance and is due to chronic or acute
3 health problems such as asthma, attention deficit disorder or
4 attention deficit hyperactivity disorder, diabetes, epilepsy, a
5 heart condition, hemophilia, lead poisoning, leukemia, nephritis,
6 rheumatic fever, sickle cell anemia and Tourette syndrome;

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

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

16 14. "Autism" means a developmental disability significantly
17 affecting verbal and nonverbal communication and social interaction,
18 generally evident before age three (3), that adversely affects a
19 child's educational performance. Other characteristics often
20 associated with autism are engagement in repetitive activities and
21 stereotyped movements, resistance to environmental change or change
22 in daily routines, and unusual responses to sensory experiences.
23 Autism does not apply if a child's educational performance is
24

1 adversely affected primarily because the child has an emotional
2 disturbance, as defined in this subsection;

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

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

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

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

5 B. The State Board of Education is hereby authorized to modify
6 and redefine by rule the definitions set out in this section
7 whenever such modification is required to receive federal assistance
8 therefor.

9 SECTION 29. AMENDATORY 70 O.S. 2011, Section 1210.508F,
10 as last amended by Section 1, Chapter 208, O.S.L. 2019 (70 O.S.
11 Supp. 2020, Section 1210.508F), is amended to read as follows:

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

15 B. The State Board of Education and the Commission for
16 Educational Quality and Accountability in collaboration with the
17 Oklahoma State Regents for Higher Education shall ensure that all
18 teachers of early childhood education, elementary education and
19 special education are provided quality training in intervention,
20 instruction and remediation strategies in order to meet the needs of
21 students in kindergarten through third grade who are determined to
22 be at risk of reading difficulties. In addition, quality education
23 for prospective teachers shall be provided in research-based
24 instructional strategies for instruction, assessment and

1 intervention for literacy development for all students, including
2 advanced readers, typically developing readers and struggling
3 readers who are coping with a range of challenges, including, but
4 not limited to, English learners and learners with ~~handicapping~~
5 ~~conditions and learning~~ and other disabilities (including dyslexia).

6 Quality training shall include guidance from professional resources
7 such as the Report of the National Reading Panel, Response to
8 Intervention guidelines and professional organizations such as the
9 Council for Exceptional Children, International Dyslexia
10 Association, International Literacy Association, National Council of
11 Teachers of English and National Association for the Education of
12 Young Children.

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

1 D. Effective July 1, 2010, teacher candidates enrolled in an
2 institution within The Oklahoma State System of Higher Education in
3 a special education program approved by the Commission for
4 Educational Quality and Accountability shall pass, prior to
5 graduation, a comprehensive assessment to measure their teaching
6 skills in the area of reading instruction. The assessment shall be
7 developed and administered by the institutions that offer special
8 education programs that lead to certification. The assessment shall
9 measure the knowledge and understanding of the teacher candidate in
10 the teaching of the five elements of reading instruction which are
11 phonemic awareness, phonics, reading fluency, vocabulary and
12 comprehension. The results of the assessment shall be reported
13 annually by the institution to the Commission for Educational
14 Quality and Accountability as a part of the required annual report
15 for the institution. The Commission shall include the data in the
16 annual report to the Oklahoma Legislature as required pursuant to
17 Section 6-186 of this title. It is the intent of the Legislature to
18 ensure that teachers graduating from institutions within The
19 Oklahoma State System of Higher Education have the knowledge and
20 skills to effectively teach reading to all children.

21 SECTION 30. AMENDATORY 72 O.S. 2011, Section 68.1, is
22 amended to read as follows:

23 Section 68.1. The purpose of ~~this act~~ Sections 68.1 and 68.2 of
24 this title shall be to provide adequate training facilities for the

1 training and rehabilitation of residents of the State of Oklahoma,
2 who may be affected with such severe physical ~~handicaps~~ disabilities
3 as to prevent their employment in the normal fields of vocational
4 activity, without such specialized training, through the
5 establishment of a Rehabilitation Center for the Severely
6 Handicapped.

7 SECTION 31. AMENDATORY 74 O.S. 2011, Section 85.58E, is
8 amended to read as follows:

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

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

- 22 1. Counties;
- 23 2. Municipalities;

1 3. Community action agencies designated pursuant to Sections
2 5035 through 5040 of ~~Title 74 of the Oklahoma Statutes~~ this title;

3 4. Any charitable corporation formed for the purpose of
4 providing either a volunteer or full-time fire department,
5 established pursuant to Section 592 of Title 18 of the Oklahoma
6 Statutes, furnishing transportation for elderly and ~~handicapped~~
7 persons with disabilities; and

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

13 C. The governing authorities of such transportation services
14 for elderly and ~~handicapped~~ persons with disabilities shall be
15 required to make payments for such insurance coverage as provided by
16 Section ~~85.37~~ 85.58M of ~~Title 74 of the Oklahoma Statutes~~ this
17 title.

18 D. Requests for the insurance coverage provided pursuant to the
19 provisions of this section shall be submitted in writing to the Risk
20 Management Administrator by the transportation services for the
21 elderly and ~~handicapped~~ persons with disabilities specified in
22 subsection B of this section. Those transportation services for the
23 elderly and ~~handicapped~~ persons with disabilities meeting
24 eligibility criteria shall be approved for participation in the Risk

1 Management Program by the Risk Management Administrator if the
2 vehicles used by transportation services for the elderly and
3 ~~handicapped~~ persons with disabilities meet the equipment and safety
4 standards established by the Risk Management Administrator.

5 SECTION 32. AMENDATORY 74 O.S. 2011, Section 840-2.9, is
6 amended to read as follows:

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

20 B. No person shall use or promise to use, directly or
21 indirectly, any official authority or influence, whether possessed
22 or anticipated, to secure or attempt to secure for any person an
23 appointment or advantage in appointment to a position in the
24 classified service, or an increase in pay or other advantage in

1 employment in any such position, for the purpose of influencing the
2 vote or political action of any person, or for any consideration.

3 Letters of inquiry, recommendation and reference for public
4 employees by public officials shall not be considered official
5 authority or influence unless such letter contains a threat,
6 intimidation, or irrelevant, derogatory or false information.

7 C. No person shall make any false statement, certificate,
8 score, rating or report with regard to any test, certification or
9 appointment made under any provision of the Oklahoma Personnel Act
10 or in any manner commit any fraud preventing the implementation of
11 the provisions of the Oklahoma Personnel Act and rules made pursuant
12 thereto.

13 D. No employee, examiner or other person shall deny, deceive or
14 obstruct any person in his or her right to examination, eligibility,
15 certification or appointment or furnish to any person any special or
16 secret information for the purpose of effecting the rights or
17 prospects of any person with respect to employment in the classified
18 service.

19 E. No person shall, directly or indirectly, give, render, pay,
20 offer, solicit or accept any money, service or other valuable
21 consideration for or as a result of any appointment, proposed
22 appointment, promotion or proposed promotion to or any advantage in,
23 a position in the classified or unclassified service.

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

3 SECTION 33. AMENDATORY 74 O.S. 2011, Section 954, as
4 amended by Section 31, Chapter 214, O.S.L. 2013 (74 O.S. Supp. 2020,
5 Section 954), is amended to read as follows:

6 Section 954. It is hereby prohibited for any department or
7 agency of the State of Oklahoma, or any official or employee of the
8 same for and on behalf of the State of Oklahoma: to refuse to
9 employ or to discharge any person, otherwise qualified, on account
10 of race, color, creed, national origin, age, ~~handicap~~ disability, or
11 ancestry; to discriminate for the same reasons in regard to tenure,
12 terms, or conditions of employment; to deny promotion or increase in
13 compensation solely for these reasons; to publish an offer of
14 employment based on such discrimination; to adopt or enforce any
15 rule or employment policy which so discriminates as to any employee;
16 or to seek such information as to any applicant or employee or to
17 discriminate in the selection of personnel for training solely on
18 such basis. These provisions shall be cumulative and in addition to
19 existing laws relating to discrimination in the classified service.

20 It shall be the duty of the Oklahoma Merit Protection Commission
21 to investigate, upon its own initiative, upon complaint filed by any
22 aggrieved person, or upon complaint filed by the Attorney General's
23 Office of Civil Rights Enforcement, any violation of this section
24 and to enforce compliance with the same, both in the classified and

1 the nonclassified service. The Attorney General's Office of Civil
2 Rights Enforcement shall investigate, upon its own initiative or on
3 complaint filed with it, any such violation and may file a formal
4 complaint with the Oklahoma Merit Protection Commission. When any
5 complaint is filed by the Attorney General with the Oklahoma Merit
6 Protection Commission, the Oklahoma Merit Protection Commission
7 shall set a hearing on the same, at which hearing the Attorney
8 General, or his or her representative, may appear and present the
9 finding of the Attorney General in regard to such violation. In the
10 enforcement of this section, the Oklahoma Merit Protection
11 Commission shall follow the provisions of existing laws relating to
12 hearings, procedures, and notices, and shall have power to enforce
13 its orders pertaining to violations of this section as is provided
14 by law in regard to the classified service.

15 SECTION 34. AMENDATORY 74 O.S. 2011, Section 2280, is
16 amended to read as follows:

17 Section 2280. A. There is hereby created a state trails system
18 composed of:

- 19 1. State nature trails, which shall be trails designed to
20 deepen the public's awareness and understanding of various
21 ecological, geological or cultural qualities within the state by
22 means of an interpretive service program;

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

4 3. State special-use trails, which shall be trails designed to
5 provide for those trail activities which require special trail
6 definition and will include trails for bicycling, public riding and
7 motorcycle and minibike activities, as well as trails designed to
8 meet the needs of ~~the handicapped~~ persons with disabilities, the
9 blind and the elderly; and

10 4. State heritage trails, which shall be trails designed to
11 promote the identification and interpretation of significant
12 cultural and historic sites throughout the state.

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

16 C. In the planning and designation of trails, the Commission
17 shall give due regard to the interest of federal or state agencies,
18 all political subdivisions, private land owners, interested
19 individuals and citizen groups. Furthermore, the Commission
20 encourages citizen participation in trail acquisition, construction,
21 development and maintenance where such activities will not conflict
22 with the purposes of the Oklahoma Trails System Act.

1 SECTION 35. AMENDATORY 74 O.S. 2011, Section 3003, as
2 last amended by Section 1, Chapter 99, O.S.L. 2019 (74 O.S. Supp.
3 2020, Section 3003), is amended to read as follows:

4 Section 3003. As used in ~~this act~~ Section 3001 et seq. of this
5 title:

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

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

12 3. "Qualified nonprofit agency for the severely handicapped" or
13 "qualified nonprofit agency for the severely disabled" means a
14 nonprofit agency:

15 a. employing severely disabled persons who constitute at
16 least seventy-five percent (75%) of the personnel
17 engaged in direct production of products or services
18 offered by the agency for procurement by this state
19 and who meet the definition of "blind person" as
20 provided for in paragraph 1 of this section, or

21 b. which is certified as a sheltered workshop by the Wage
22 and Hour Division of the United States Department of
23 Labor;

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

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

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

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

11 8. "Processed" means the action of taking something through an
12 established and mostly routine set of procedures or steps to
13 substantially convert a potential product from one form to another.
14 This action involves a sequence of multiple steps each requiring a
15 distinct decision-making process to evolve a potential product to
16 the next step; and

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

19 SECTION 36. AMENDATORY 74 O.S. 2011, Section 5010.2, is
20 amended to read as follows:

21 Section 5010.2. For purposes of ~~this act~~ Section 5010.1 et seq.
22 of this title:

23 1. "Disadvantaged business" means a business employing less
24 than twenty-five persons of which at least fifty-one percent (51%)

1 of the outstanding stock is owned, regardless of minority status, by
2 a person who is:

- 3 a. by reason of social or economic background unable to
4 compete in the free enterprise system due to
5 diminished capital and credit opportunities of a
6 quality or quantity similar to those available to
7 others in the same business area who are not
8 disadvantaged, and
- 9 b. impeded from normal entry into the economic mainstream
10 because of historical practices of discrimination
11 based on race, color, religion, ethnic background,
12 sex, age, ~~handicap~~ disability, national origin, or
13 service in the armed forces during the Vietnam
14 conflict, and
- 15 c. unable to compete effectively because of tendencies of
16 regular financing and commercial organizations to
17 restrict their services to established businesses, and
- 18 d. in a state of low income;

19 2. "Low income" means annual income which is eighty percent
20 (80%) or less of the median annual income of the citizens of this
21 state as reported by the latest estimates of the U.S. Bureau of the
22 Census;

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

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

7 SECTION 37. AMENDATORY 74 O.S. 2011, Section 7009, is
8 amended to read as follows:

9 Section 7009. A. Participation in the State Charitable
10 Campaign shall be limited to voluntary, charitable, health and
11 welfare agencies that provide or support direct health and welfare
12 services to individuals or their families and meet the criteria set
13 out in this section. The health and welfare services shall be
14 available to state employees, unless they are rendered to needy
15 persons overseas. The services shall directly benefit human beings,
16 whether children, youth, adults, the aged, the ill and infirm, or
17 ~~the mentally or physically handicapped~~ children and adults with
18 disabilities. The services shall consist of care, research, or
19 education in the fields of human health or social adjustment and
20 rehabilitation; relief for victims of natural disasters and other
21 emergencies; or assistance to those who are impoverished and,
22 therefore, in need of food, shelter, clothing, and basic human
23 welfare services.

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

- 3 1. Organizations whose primary purpose is the direct or
4 indirect support of institutions of higher education;
- 5 2. Lobbying; and
- 6 3. Religious activities.

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

10 1. Be a nonprofit, tax-exempt charitable organization and
11 submit to the participating federation a 501(c)(3) exemption from
12 the Internal Revenue Service;

13 2. Be incorporated or authorized to do business in this state
14 as a private, nonprofit organization;

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

17 4. Submit to the participating federation an audit of the
18 agency, conducted by an accounting firm or individual holding a
19 permit to practice public accounting in this state according to the
20 generally accepted standards of accounting for nonprofit
21 organizations; and

22 5. Submit to the participating federation a copy of the annual
23 form 990.

1 D. Applications to the State Charitable Campaign shall be
2 submitted to the Oversight Committee for State Employee Charitable
3 Contributions from local federations which shall include United
4 Ways, United Funds, Combined Health Appeals, International Social
5 Service Agencies and any other local federation consisting of at
6 least five local agencies which meet the requirements of this
7 section. Each federation shall certify the application for its
8 member agencies and shall give state charitable agencies precedence
9 over national agencies if both qualify for the charitable
10 contribution campaign. Applications from individual agencies shall
11 not be accepted.

12 SECTION 38. This act shall become effective November 1, 2021.

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