

STATE OF OKLAHOMA

2nd Session of the 58th Legislature (2022)

SENATE BILL 1802

By: Howard

AS INTRODUCED

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

1 as last amended by Section 13, Chapter 157, O.S.L.
2 2021; repealing 47 O.S. 2021, Section 1141.1, as last
3 amended by Section 10, Chapter 276, O.S.L. 2021;
4 amending 51 O.S. 2021, Section 152, as last amended
5 by Section 28, Chapter 12, O.S.L. 2021; repealing 51
6 O.S. 2021, Section 152, as last amended by Section 1,
7 Chapter 41, O.S.L. 2021; repealing 51 O.S. 2021,
8 Section 152, as last amended by Section 1, Chapter
9 241, O.S.L. 2021; amending 51 O.S. 2021, Section 155,
10 as last amended by Section 3, Chapter 241, O.S.L.
11 2021; repealing 51 O.S. 2021, Section 155, as last
12 amended by Section 29, Chapter 12, O.S.L. 2021;
13 amending 61 O.S. 2021, Section 103, as last amended
14 by Section 2, Chapter 340, O.S.L. 2021; repealing 61
15 O.S. 2021, Section 103, as last amended by Section 1,
16 Chapter 244, O.S.L. 2021; amending 62 O.S. 2021,
17 Section 34.32, as last amended by Section 1, Chapter
18 16, O.S.L. 2021; repealing 62 O.S. 2021, Section
19 34.32, as last amended by Section 1, Chapter 160,
20 O.S.L. 2021; amending 63 O.S. 2021, Section 426, as
21 amended by Section 2, Chapter 563, O.S.L. 2021;
22 repealing 63 O.S. 2021, Section 426, as amended by
23 Section 13, Chapter 584, O.S.L. 2021; repealing 63
24 O.S. 2021, Section 426, as amended by Section 6,
Chapter 553, O.S.L. 2021; amending 63 O.S. 2021,
Section 427.3, as last amended by Section 9, Chapter
553, O.S.L. 2021; repealing 63 O.S. 2021, Section
427.3, as last amended by Section 5, Chapter 584,
O.S.L. 2021; amending 63 O.S. 2021, Section 427.4, as
amended by Section 10, Chapter 553, O.S.L. 2021;
repealing 63 O.S. 2021, Section 427.4, as amended by
Section 6, Chapter 584, O.S.L. 2021; amending 63 O.S.
2021, Section 427.16, as amended by Section 18,
Chapter 553, O.S.L. 2021; repealing 63 O.S. 2021,
Section 427.16, as amended by Section 10, Chapter
584, O.S.L. 2021; amending 63 O.S. 2021, Section 1-
317, as last amended by Section 1, Chapter 247,
O.S.L. 2021; repealing 63 O.S. 2021, Section 1-317,
as last amended by Section 1, Chapter 104, O.S.L.
2021; amending 63 O.S. 2021, Section 1-1962, as last
amended by Section 1, Chapter 125, O.S.L. 2021;
repealing 63 O.S. 2021, Section 1-1962, as last
amended by Section 3, Chapter 284, O.S.L. 2021;
amending 64 O.S. 2021, Section 1013, as last amended
by Section 1, Chapter 132, O.S.L. 2021; repealing 64
O.S. 2021, Section 1013, as last amended by Section
2, Chapter 227, O.S.L. 2021; repealing 64 O.S. 2021,

1 Section 1013, as last amended by Section 1, Chapter
2 228, O.S.L. 2021; amending 68 O.S. 2021, Section
3 1356, as last amended by Section 1, Chapter 539,
4 O.S.L. 2021; repealing 68 O.S. 2021, Section 1356, as
5 last amended by Section 1, Chapter 580, O.S.L. 2021;
6 amending 68 O.S. 2021, Section 2355, as last amended
7 by Section 1, Chapter 493, O.S.L. 2021; repealing 68
8 O.S. 2021, Section 2355, as last amended by Section
9 1, Chapter 492, O.S.L. 2021; amending 68 O.S. 2021,
10 Section 3624, as last amended by Section 13, Chapter
11 15, O.S.L. 2021; repealing 68 O.S. 2021, Section
12 3624, as last amended by Section 3, Chapter 312,
13 O.S.L. 2021; amending 70 O.S. 2021, Section 6-187, as
14 last amended by Section 1, Chapter 118, O.S.L. 2021;
15 repealing 70 O.S. 2021, Section 6-187, as last
16 amended by Section 1, Chapter 319, O.S.L. 2021;
17 amending 70 O.S. 2021, Section 11-103.6, as last
18 amended by Section 1, Chapter 322, O.S.L. 2021;
19 repealing 70 O.S. 2021, Section 11-103.6, as last
20 amended by Section 4, Chapter 345, O.S.L. 2021;
21 amending 74 O.S. 2021, Section 85.3A, as last amended
22 by Section 1, Chapter 58, O.S.L. 2021; repealing 74
23 O.S. 2021, Section 85.3A, as last amended by Section
24 13, Chapter 101, O.S.L. 2021; amending 75 O.S. 2021,
25 Section 251, as last amended by Section 31, Chapter
26 12, O.S.L. 2021; repealing 75 O.S. 2021, Section 251,
27 as last amended by Section 6, Chapter 11, O.S.L.
28 2021; updating statutory cites; and declaring an
29 emergency.

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

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

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

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

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

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

23 B. Any member complying with all requirements of this article,
24 who reaches normal retirement date, upon application, shall be

1 retired at the accrued retirement benefit. When a member has served
2 for the necessary number of years and is otherwise eligible, as
3 provided in this article, if such member is discharged without cause
4 by the participating municipality, the member shall be eligible for
5 a pension.

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

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

16 2. The actual retirement date of the member.

17 For distributions made for calendar years beginning on or after
18 January 1, 2001, through December 31, 2004, the System shall apply
19 the minimum distribution requirements and incidental benefit
20 requirements of Section 401(a)(9) of the Internal Revenue Code of
21 1986, as amended, in accordance with the regulations under Section
22 401(a)(9) of the Internal Revenue Code of 1986, as amended, which
23 were proposed on January 17, 2001, notwithstanding any provision of
24 the System to the contrary. For distributions made for calendar

1 years beginning on or after January 1, 2005, the System shall apply
2 the minimum distribution incidental benefit requirements, incidental
3 benefit requirements, and minimum distribution requirements of
4 Section 401(a)(9) of the Internal Revenue Code of 1986, as amended,
5 in accordance with the final regulations under Section 401(a)(9) of
6 the Internal Revenue Code of 1986, as amended, including Treasury
7 Regulations Sections 1.401(a)(9)-1 through 1.401(a)(9)-9; provided,
8 however, that for distributions required to be made after December
9 31, 2019, for individuals who attain seventy and one-half (70 1/2)
10 years of age after December 31, 2019, such distributions shall take
11 into account that age 70 1/2 was stricken and age 72 was inserted in
12 Section 401(a)(9)(B)(iv)(I), Section 401(a)(9)(C)(i)(I) and Section
13 401(a)(9)(C)(ii)(I) of the Internal Revenue Code of 1986, as
14 amended, notwithstanding any provision of the System to the
15 contrary. Effective January 1, 2009, with respect to the Oklahoma
16 Police Deferred Option Plan, to the extent applicable, no minimum
17 distribution is required for 2009 in accordance with Section
18 401(a)(9)(H) of the Internal Revenue Code of 1986, as amended.

19 Effective September 8, 2009, notwithstanding anything to the
20 contrary of the System, the System, which is a governmental plan
21 (within the meaning of Section 414(d) of the Internal Revenue Code
22 of 1986, as amended) is treated as having complied with Section
23 401(a)(9) of the Internal Revenue Code of 1986, as amended, for all
24 years to which Section 401(a)(9) of the Internal Revenue Code of

1 1986, as amended, applies to the System if the System complies with
2 a reasonable and good-faith interpretation of Section 401(a)(9) of
3 the Internal Revenue Code of 1986, as amended.

4 D. In the event of the death of any member who has been awarded
5 a retirement benefit or is eligible therefor as provided in this
6 section, such member's beneficiaries shall be paid such retirement
7 benefit. The remaining portion of the member's retirement benefit
8 shall be distributed to the beneficiaries at least as rapidly as
9 under the method of distribution to the member. Effective March 1,
10 1997, if a member to whom a retirement benefit has been awarded or
11 who is eligible therefor dies prior to the date as of which the
12 total amount of retirement benefit paid equals the total amount of
13 the employee contributions paid by or on behalf of the member and
14 the member does not have a surviving beneficiary under paragraph 13
15 of Section 50-101 of this title, the total benefits paid as of the
16 date of the member's death shall be subtracted from the accumulated
17 employee contribution amount and the balance, if greater than zero
18 (0), shall be paid to the member's estate.

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

23 F. A member retired under the provisions of this article may
24 apply to the State Board to have the member's retirement benefits

1 set aside and may make application for disability benefits. Upon
2 approval of the disability benefits, the member would become subject
3 to all provisions of this article pertaining to disability
4 retirement.

5 G. Upon the death of a retired member ~~or a beneficiary~~, the
6 benefit payment for the month in which the retired member ~~or~~
7 ~~beneficiary~~ died, if not previously paid, shall be made to the
8 beneficiary of the member, which shall include a successor in
9 interest for whom an affidavit is provided to the System in
10 accordance with Section 393 of Title 58 of the Oklahoma Statutes, or
11 ~~to the member's or beneficiary's estate~~ if there is no surviving
12 beneficiary under paragraph 13 of Section 50-101 of this title, to
13 the member's estate or, if properly designated by the member, a
14 trust. Upon the death of a beneficiary, the benefit payment for the
15 month in which the beneficiary died, if not previously paid, shall
16 be made to the beneficiary's estate or, if properly designated by
17 the beneficiary, to a trust. Such benefit payment shall be made in
18 an amount equal to a full monthly benefit payment regardless of the
19 day of the month in which the retired member or beneficiary died.

20 H. If the requirements of Section 50-114.4 of this title are
21 satisfied, a member who, by reason of attainment of normal
22 retirement date or age, is separated from service as a public safety
23 officer with the member's participating municipality, may elect to
24 have payment made directly to the provider for qualified health

1 insurance premiums by deduction from his or her monthly pension
2 payment, after December 31, 2006, in accordance with Section 402(1)
3 of the Internal Revenue Code of 1986, as amended.

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

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

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

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

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

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

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

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

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

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

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

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

1 C. The victim of ~~rape or forcible sodomy~~ sexual assault, as
2 defined in Section 142.20 of this title, has the right to be
3 informed by the peace officer who interviews the victim of ~~the rape~~
4 ~~or forcible sodomy~~ sexual assault, or a responsible adult if the
5 victim is a minor child or an incompetent person, of the twenty-
6 four-hour statewide telephone communication service established by
7 the Office of the Attorney General for victims of sexual assault
8 pursuant to Section 18p-5 of Title 74 of the Oklahoma Statutes and
9 to give notice to the victim or such responsible adult of certain
10 rights of the victim. The notice shall consist of handing such
11 victim or responsible adult a written statement in substantially the
12 following form:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

3 7. Is the person unemployed?

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

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

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

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

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

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

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

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

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

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

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

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

- 12 1. Where the victim is under sixteen (16) years of age;
- 13 2. Where the victim is incapable through mental illness or any
14 other unsoundness of mind, whether temporary or permanent, of giving
15 legal consent;
- 16 3. Where force or violence is used or threatened, accompanied
17 by apparent power of execution to the victim or to another person;
- 18 4. Where the victim is intoxicated by a narcotic or anesthetic
19 agent, administered by or with the privity of the accused as a means
20 of forcing the victim to submit;
- 21 5. Where the victim is at the time unconscious of the nature of
22 the act and this fact is known to the accused;
- 23 6. Where the victim submits to sexual intercourse under the
24 belief that the person committing the act is a spouse, and this

1 belief is induced by artifice, pretense, or concealment practiced by
2 the accused or by the accused in collusion with the spouse with
3 intent to induce that belief. In all cases of collusion between the
4 accused and the spouse to accomplish such act, both the spouse and
5 the accused, upon conviction, shall be deemed guilty of rape;

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

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

23 9. Where the victim is nineteen (19) years of age or younger
24 and is in the legal custody of a state agency, federal agency or

1 tribal court and engages in sexual intercourse with a foster parent
2 or foster parent applicant; ~~or~~

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

8 a. ~~a parent,~~

9 b. ~~a legal guardian,~~

10 c. ~~custodian,~~

11 d. ~~a foster parent,~~

12 e. ~~a person eighteen (18) years of age or older with whom~~
13 ~~the child's parent cohabitates,~~

14 f. ~~any other adult residing in the home of the child,~~

15 g. ~~an agent or employee of a public or private~~
16 ~~residential home, institution, facility or day~~

17 ~~treatment program as defined in Section 175.20 of~~
18 ~~Title 10 of the Oklahoma Statutes, or~~

19 h. ~~an owner, operator or employee of a child care~~
20 ~~facility, as defined by Section 402 of Title 10 of the~~
21 ~~Oklahoma Statutes.~~

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

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

4 Section 1241. A. Any person who shall furnish to any person
5 under the age of twenty-one (21) by gift, sale or otherwise any
6 cigarettes, cigarette papers, cigars, bidis, snuff, chewing tobacco,
7 or any other form of tobacco product, nicotine product or vapor
8 ~~products~~ product shall be guilty of a misdemeanor and, upon
9 conviction, shall be punished by a fine in the amount of not less
10 than Twenty-five Dollars (\$25.00) nor more than Two Hundred Dollars
11 (\$200.00) and by imprisonment in the county jail for a term of not
12 less than ten (10) days nor more than ninety (90) days for each
13 offense. For the purposes of this section, the term "vapor product"
14 shall have the same meaning as provided in the Prevention of Youth
15 Access to Tobacco Act.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

23 9. A vehicle is left unattended upon any street, sidewalk,
24 alley or thoroughfare and constitutes a hazard or obstruction to the

1 normal movement of public transit along a rail fixed guideway. An
2 unattended vehicle shall be deemed to constitute an obstruction if
3 any portion of the vehicle remains in that lane utilized for the
4 rail fixed guideway as designated by traffic lane markings or if any
5 portion of the vehicle is outside of the designated parking location
6 and protrudes into the lane of traffic utilized for the rail fixed
7 guideway. For purposes of this paragraph, the head of a political
8 subdivision's transportation division may authorize employees to
9 cause to be towed any vehicle which constitutes a hazard or
10 obstruction to the normal movement of public transit along a rail
11 fixed guideway.

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

18 B. A licensed wrecker operator is not liable for damage to a
19 vehicle, vessel, or cargo that obstructs the normal movement of
20 traffic or creates a hazard to traffic and is removed in compliance
21 with the request of a law enforcement officer, unless there is
22 failure to exercise reasonable care in the performance of the act or
23 for conduct that is willful or malicious.

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

18 D. Any officer of the Department who has been requested by a
19 person in need of wrecker or towing service to call a specific
20 wrecker or towing service for such person, and who calls a different
21 wrecker or towing service other than the one requested, without the
22 consent of the person, except where hazardous conditions exist,
23 shall be subject to progressive discipline issued by the Department
24 except in instances where a vehicle is removed from the roadway

1 under the authority of paragraphs 3, 4 and 6 of subsection A of this
2 section.

3 E. Operators conducting a tow under this section shall release
4 all personal property within the vehicle to an insurer or
5 representative of the insurer who has accepted liability for the
6 vehicle, or to the registered owner or the owner's personal
7 representative as designated by the registered owner on a form
8 approved by the Department. The registered owner or representative
9 of the registered owner shall provide proof of identity in
10 accordance with the Department's rules related to establishing
11 identity. Upon the release of personal property to an insurer or
12 representative of the insurer, wrecker operators shall be exempt
13 from all liability and shall be held harmless for any losses or
14 claims of loss. Personal property shall include everything in a
15 vehicle except the vehicle, the attached or installed equipment,
16 vehicle keys or devices to start and unlock the vehicle, and the
17 spare tire and tools to change the tire. Interlock devices may be
18 removed pursuant to Section 11-902a of this title. If release of
19 personal property occurs during normal business hours as prescribed
20 by the Corporation Commission, it shall be at no cost to the
21 registered owner or the owner prior to the repossession. After-hour
22 fees may be assessed as prescribed by this Chapter or by the
23 Corporation Commission, when the release of property is made after
24 the prescribed normal business hours.

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

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

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

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

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

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

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

21 4. For the thirteenth through the sixteenth year of
22 registration in this state or any other state, Thirty-five Dollars
23 (\$35.00); and
24

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

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

6 On and after January 1, 2022, if a physically disabled license
7 plate is issued pursuant to paragraph 3 of subsection B of Section
8 1135.1 of this title, any registration fee required for such license
9 plate and the fee required pursuant to this subsection shall be
10 remitted at the same time and subject to a single registration
11 period. Upon receipt of a physically disabled license plate, the
12 standard issue license plate must be surrendered to the Oklahoma Tax
13 Commission or motor license agent. The physically disabled license
14 plate must be properly displayed as required for a standard issue
15 license plate and will be the sole license plate issued and assigned
16 to the vehicle. The Oklahoma Tax Commission shall determine, by
17 rule, a method for making required fee adjustments when a physically
18 disabled license plate is obtained during a twelve-month period for
19 which a registration fee has already been remitted pursuant to this
20 subsection. The combination of fees in a single remittance shall
21 not alter the apportionment otherwise provided for by law.

22 B. For all-terrain vehicles and motorcycles used exclusively
23 for use off roads or highways purchased on or after July 1, 2005,
24 and for all-terrain vehicles and motorcycles used exclusively for

1 use off roads or highways purchased prior to July 1, 2005, which the
2 owner chooses to register pursuant to the provisions of Section
3 1115.3 of this title, an initial and nonrecurring registration fee
4 of Eleven Dollars (\$11.00) shall be assessed at the time of initial
5 registration by the owner. Nine Dollars (\$9.00) of the registration
6 fee shall be deposited in the Oklahoma Tax Commission Reimbursement
7 Fund. Two Dollars (\$2.00) of the registration fee shall be retained
8 by the motor license agent. The fees required by subsection A of
9 this section shall not be required for all-terrain vehicles or
10 motorcycles used exclusively off roads and highways.

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

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

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

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

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

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

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

3 F. In the event a new or used vehicle is not registered, titled
4 and tagged within thirty (30) days from the date of transfer of
5 ownership, the penalty for the failure of the owner of the vehicle
6 to register the vehicle within thirty (30) days shall be One Dollar
7 (\$1.00) per day, provided that in no event shall the penalty exceed
8 One Hundred Dollars (\$100.00). No penalty shall be waived by the
9 Oklahoma Tax Commission or any motor license agent except as
10 provided in subsection C of Section 1127 of this title, or when it
11 can be shown the vehicle was stolen as certified by a police report
12 or other documentation as required by the Oklahoma Tax Commission.

13 Of each dollar penalty collected pursuant to this subsection:

- 14 1. Twenty-one cents (\$0.21) shall be apportioned as provided in
15 Section 1104 of this title;
- 16 2. Twenty-one cents (\$0.21) shall be retained by the motor
17 license agent; and
- 18 3. Fifty-eight cents (\$0.58) shall be deposited in the General
19 Revenue Fund.

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

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

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

6 1. ~~Beginning July 1, 2005, Two Dollars and eighty-one cents~~
7 ~~(\$2.81) for each vehicle registered and for each special license~~
8 ~~plate issued pursuant to the Oklahoma Vehicle License and~~
9 ~~Registration Act. Beginning July 1, 2006, and thereafter through~~
10 December 31, 2021, Three Dollars and fifty-six cents (\$3.56) for
11 each vehicle registered and for each special license plate issued
12 pursuant to the Oklahoma Vehicle License and Registration Act;

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

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

21 ~~3.~~ 4. For each certificate of registration issued for boats and
22 motors pursuant to the Oklahoma Statutes, an amount determined
23 pursuant to the provisions of subsection B of this section;

1 ~~4.~~ 5. Two Dollars and twenty-five cents (\$2.25) for each
2 certificate of title issued pursuant to the Oklahoma Vehicle License
3 and Registration Act. Provided, the fee retention amount for
4 certificates of title issued pursuant to the provisions of
5 subsection H of Section 1105 of this title, in which an insurer pays
6 the optional twenty-two-dollar-fee amount, is Four Dollars and fifty
7 cents (\$4.50);

8 ~~5.~~ 6. Beginning October 1, 2000, three percent (3%) of the
9 vehicle excise tax collected pursuant to Section 2103 of Title 68 of
10 the Oklahoma Statutes. Beginning July 1, 2001, each motor license
11 agent shall be entitled to retain three and one hundred twenty-five
12 one-thousandths percent (3.125%) of the vehicle excise tax collected
13 pursuant to Section 2103 of Title 68 of the Oklahoma Statutes.
14 Beginning July 1, 2002, and for all subsequent years, each motor
15 license agent shall be entitled to retain three and twenty-five one-
16 hundredths percent (3.25%) of the vehicle excise tax collected
17 pursuant to Section 2103 of Title 68 of the Oklahoma Statutes.
18 However, beginning July 1, 2003, the Legislature shall annually
19 review the percentage to be retained by the motor license agents
20 pursuant to this paragraph to determine whether such percentage
21 should be adjusted;

22 ~~6.~~ 7. Four percent (4%) of the excise tax collected on the
23 transfer of boats and motors pursuant to the Oklahoma Statutes;
24

1 ~~7.~~ 8. Two Dollars (\$2.00) for each driver license, endorsement,
2 identification license, or renewal or duplicate issued pursuant to
3 Section 6-101 et seq. of this title;

4 ~~8.~~ 9. Two Dollars (\$2.00) for the recording of security
5 interests as provided in Section 1110 of this title;

6 ~~9.~~ 10. Two Dollars (\$2.00) for each inspection conducted
7 pursuant to subsection L of Section 1105 of this title;

8 ~~10.~~ 11. Three Dollars (\$3.00) for each inspection conducted
9 pursuant to subsection M of Section 1105 of this title;

10 ~~11.~~ 12. One Dollar (\$1.00) for each certificate of ownership
11 filed pursuant to subsection R of Section 1105 of this title;

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

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

18 ~~14.~~ 15. The mailing fees and registration fees provided in
19 Sections 1131 and 1140 of this title;

20 ~~15.~~ 16. The notary fee provided in Section 1143 of this title;

21 ~~16.~~ 17. Three Dollars (\$3.00) for each lien entry form
22 completed and recorded on a certificate of title pursuant to
23 subsection G of Section 1105 of this title;

1 ~~17.~~ 18. Seven Dollars (\$7.00) for each notice of transfer as
2 provided by subsection B of Section 1107.4 of this title;

3 ~~18.~~ 19. Seven Dollars (\$7.00) for each certificate of title or
4 each certificate of registration issued for repossessed vehicles
5 pursuant to Section 1126 of this title;

6 ~~19.~~ 20. Any amount specifically authorized by law to be
7 retained by the motor license agent for the furnishing of a summary
8 of a traffic record;

9 ~~20.~~ 21. Beginning July 1, 2009, each motor license agent shall
10 also be entitled to a portion of the penalties for delinquent
11 registration or payment of excise tax as provided for in subsection
12 C of Section 1115, subsection F of Section 1132 and subsection C of
13 Section 1151 of this title and of subsection A of Section 2103 of
14 Title 68 of the Oklahoma Statutes;

15 ~~21.~~ 22. Beginning with the effective date of this act, each
16 motor license agent shall be entitled to retain Three Dollars and
17 fifty-six cents (\$3.56) for each electric vehicle registered
18 pursuant to the provisions of this act and such amount shall be in
19 addition to any other amount otherwise authorized by this section to
20 be retained with respect to a vehicle; and

21 ~~22.~~ 23. Beginning with the effective date of this act, each
22 motor license agent shall be entitled to retain three and twenty-
23 five one-hundredths percent (3.25%) of the vehicle excise tax
24 collected pursuant to Section 2103 of Title 68 of the Oklahoma

1 Statutes for each electric vehicle but such amount shall not be in
2 addition to any other amount otherwise authorized by this section to
3 be retained with respect to a vehicle.

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

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

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

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

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

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

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

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

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

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

- 22 a. any person holding an interest in real or personal
23 property which suffers a loss, provided that the claim
24 of the person shall be aggregated with claims of all

1 other persons holding an interest in the property and
2 the claims of all other persons which are derivative
3 of the loss, and that multiple claimants shall be
4 considered a single claimant,

5 b. the individual actually involved in the accident or
6 occurrence who suffers a loss, provided that the
7 individual shall aggregate in the claim the losses of
8 all other persons which are derivative of the loss, or

9 c. in the case of death, an administrator, special
10 administrator or a personal representative who shall
11 aggregate in the claim all losses of all persons which
12 are derivative of the death;

13 6. "Community health care provider" means:

14 a. a health care provider who volunteers services at a
15 community health center that has been deemed by the
16 U.S. Department of Health and Human Services as a
17 federally qualified health center as defined by 42
18 U.S.C., Section 1396d(1)(2)(B),

19 b. a health provider who provides services to an
20 organization that has been deemed a federally
21 qualified look-alike community health center, and

22 c. a health care provider who provides services to a
23 community health center that has made application to
24 the U.S. Department of Health and Human Services for

1 approval and deeming as a federally qualified look-
2 alike community health center in compliance with
3 federal application guidance, and has received
4 comments from the U.S. Department of Health and Human
5 Services as to the status of such application with the
6 established intent of resubmitting a modified
7 application, or, if denied, a new application, no
8 later than six (6) months from the date of the
9 official notification from the U.S. Department of
10 Health and Human Services requiring resubmission of a
11 new application;

12 7. "Employee" means any person who is authorized to act in
13 behalf of a political subdivision or the state whether that person
14 is acting on a permanent or temporary basis, with or without being
15 compensated or on a full-time or part-time basis.

16 a. Employee also includes:

17 (1) all elected or appointed officers, members of
18 governing bodies and other persons designated to
19 act for an agency or political subdivision, but
20 the term does not mean a person or other legal
21 entity while acting in the capacity of an
22 independent contractor or an employee of an
23 independent contractor,

- 1 (2) from September 1, 1991, through June 30, 1996,
2 licensed physicians, licensed osteopathic
3 physicians and certified nurse-midwives providing
4 prenatal, delivery or infant care services to
5 State Department of Health clients pursuant to a
6 contract entered into with the State Department
7 of Health in accordance with paragraph 3 of
8 subsection B of Section 1-106 of Title 63 of the
9 Oklahoma Statutes but only insofar as services
10 authorized by and in conformity with the terms of
11 the contract and the requirements of Section 1-
12 233 of Title 63 of the Oklahoma Statutes, and
13 (3) any volunteer, full-time or part-time firefighter
14 when performing duties for a fire department
15 provided for in subparagraph j of paragraph 11 of
16 this section.

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

- 21 (1) physicians acting in an administrative capacity,
22 (2) resident physicians and resident interns
23 participating in a graduate medical education
24 program of the University of Oklahoma Health
25

1 Sciences Center, the College of Osteopathic
2 Medicine of Oklahoma State University, or the
3 Department of Mental Health and Substance Abuse
4 Services,

5 (3) faculty members and staff of the University of
6 Oklahoma Health Sciences Center and the College
7 of Osteopathic Medicine of Oklahoma State
8 University, while engaged in teaching duties,

9 (4) physicians who practice medicine or act in an
10 administrative capacity as an employee of an
11 agency of the State of Oklahoma,

12 (5) physicians who provide medical care to inmates
13 pursuant to a contract with the Department of
14 Corrections,

15 (6) any person who is licensed to practice medicine
16 pursuant to Title 59 of the Oklahoma Statutes,
17 who is under an administrative professional
18 services contract with the Oklahoma Health Care
19 Authority under the auspices of the Oklahoma
20 Health Care Authority Chief Medical Officer, and
21 who is limited to performing administrative
22 duties such as professional guidance for medical
23 reviews, reimbursement rates, service
24 utilization, health care delivery and benefit

1 design for the Oklahoma Health Care Authority,
2 only while acting within the scope of such
3 contract,

4 (7) licensed medical professionals under contract
5 with city, county, or state entities who provide
6 medical care to inmates or detainees in the
7 custody or control of law enforcement agencies,

8 (8) licensed mental health professionals as defined
9 in Sections 1-103 and 5-502 of Title 43A of the
10 Oklahoma Statutes, who are conducting initial
11 examinations of individuals for the purpose of
12 determining whether an individual meets the
13 criteria for emergency detention as part of a
14 contract with the Department of Mental Health and
15 Substance Abuse Services, and

16 (9) licensed mental health professionals as defined
17 in Sections 1-103 and 5-502 of Title 43A of the
18 Oklahoma Statutes, who are providing mental
19 health or substance abuse treatment services
20 under a professional services contract with the
21 Department of Mental Health and Substance Abuse
22 Services and are providing such treatment
23 services at a state-operated facility.
24

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

7 c. Except as provided in subparagraph b of this
8 paragraph, in no event shall the state be held liable
9 for the tortious conduct of any physician, resident
10 physician or intern while practicing medicine or
11 providing medical treatment to patients.

12 d. For purposes of The Governmental Tort Claims Act,
13 members of the state military forces on state active
14 duty orders or on Title 32 active duty orders are
15 employees of this state, regardless of the place,
16 within or outside this state, where their duties as
17 employees are performed;

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

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

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

3 11. "Political subdivision" means:

4 a. a municipality,

5 b. a school district, including, but not limited to, a
6 technology center school district established pursuant
7 to Section 4410, 4411, 4420 or 4420.1 of Title 70 of
8 the Oklahoma Statutes,

9 c. a county,

10 d. a public trust where the sole beneficiary or
11 beneficiaries are a city, town, school district or
12 county. For purposes of The Governmental Tort Claims
13 Act, a public trust shall include:

14 (1) a municipal hospital created pursuant to Sections
15 30-101 through 30-109 of Title 11 of the Oklahoma
16 Statutes, a county hospital created pursuant to
17 Sections 781 through 796 of Title 19 of the
18 Oklahoma Statutes, or is created pursuant to a
19 joint agreement between such governing
20 authorities, that is operated for the public
21 benefit by a public trust created pursuant to
22 Sections 176 through 180.4 of Title 60 of the
23 Oklahoma Statutes and managed by a governing
24 board appointed or elected by the municipality,

1 county, or both, who exercises control of the
2 hospital, subject to the approval of the
3 governing body of the municipality, county, or
4 both,

5 (2) a public trust created pursuant to Sections 176
6 through 180.4 of Title 60 of the Oklahoma
7 Statutes after January 1, 2009, the primary
8 purpose of which is to own, manage, or operate a
9 public acute care hospital in this state that
10 serves as a teaching hospital for a medical
11 residency program provided by a college of
12 osteopathic medicine and provides care to
13 indigent persons, and

14 (3) a corporation in which all of the capital stock
15 is owned, or a limited liability company in which
16 all of the member interest is owned, by a public
17 trust,

18 e. for the purposes of The Governmental Tort Claims Act
19 only, a housing authority created pursuant to the
20 provisions of the Oklahoma Housing Authority Act,

21 f. for the purposes of The Governmental Tort Claims Act
22 only, corporations organized not for profit pursuant
23 to the provisions of the Oklahoma General Corporation
24 Act for the primary purpose of developing and
25

1 providing rural water supply and sewage disposal
2 facilities to serve rural residents,

3 g. for the purposes of The Governmental Tort Claims Act
4 only, districts formed pursuant to the Rural Water,
5 Sewer, Gas and Solid Waste Management Districts Act,

6 h. for the purposes of The Governmental Tort Claims Act
7 only, master conservancy districts formed pursuant to
8 the Conservancy Act of Oklahoma,

9 i. for the purposes of The Governmental Tort Claims Act
10 only, a fire protection district created pursuant to
11 the provisions of Section 901.1 et seq. of Title 19 of
12 the Oklahoma Statutes,

13 j. for the purposes of The Governmental Tort Claims Act
14 only, a benevolent or charitable corporate volunteer
15 or full-time fire department for an unincorporated
16 area created pursuant to the provisions of Section 592
17 et seq. of Title 18 of the Oklahoma Statutes,

18 k. for purposes of The Governmental Tort Claims Act only,
19 an Emergency Services Provider rendering services
20 within the boundaries of a Supplemental Emergency
21 Services District pursuant to an existing contract
22 between the Emergency Services Provider and the State
23 Department of Health. Provided, however, that the
24 acquisition of commercial liability insurance covering

1 the activities of such Emergency Services Provider
2 performed within the State of Oklahoma shall not
3 operate as a waiver of any of the limitations,
4 immunities or defenses provided for political
5 subdivisions pursuant to the terms of The Governmental
6 Tort Claims Act,

7 l. for purposes of The Governmental Tort Claims Act only,
8 a conservation district created pursuant to the
9 provisions of the Conservation District Act,

10 m. for purposes of The Governmental Tort Claims Act,
11 districts formed pursuant to the Oklahoma Irrigation
12 District Act,

13 n. for purposes of The Governmental Tort Claims Act only,
14 any community action agency established pursuant to
15 Sections 5035 through 5040 of Title 74 of the Oklahoma
16 Statutes,

17 o. for purposes of The Governmental Tort Claims Act only,
18 any organization that is designated as a youth
19 services agency, pursuant to Section 2-7-306 of Title
20 10A of the Oklahoma Statutes,

21 p. for purposes of The Governmental Tort Claims Act only,
22 any judge presiding over a drug court, as defined by
23 Section 471.1 of Title 22 of the Oklahoma Statutes,

- 1 q. for purposes of The Governmental Tort Claims Act only,
2 any child-placing agency licensed by this state to
3 place children in foster family homes, ~~and~~
- 4 r. for purposes of The Governmental Tort Claims Act only,
5 a circuit engineering district created pursuant to
6 Section 687.1 of Title 69 of the Oklahoma Statutes,
- 7 s. for purposes of the Governmental Tort Claims Act only,
8 a substate planning district, regional council of
9 government or other entity created pursuant to Section
10 1001 et seq. of Title 74 of the Oklahoma Statutes, and
- 11 t. for purposes of The Governmental Tort Claims Act only,
12 a regional transportation authority created pursuant
13 to Section 1370.7 of Title 68 of the Oklahoma Statutes
14 including its contract operator and any railroad
15 operating in interstate commerce that sells a property
16 interest or provides services to a regional
17 transportation authority or allows the authority to
18 use the property or tracks of the railroad for the
19 provision of public passenger rail service to the
20 extent claims against the contract operator or
21 railroad arise out of or are related to or in
22 connection with such property interest, services or
23 operation of the public passenger rail service.
24 Provided, the acquisition of commercial liability

1 insurance to cover the activities of the regional
2 transportation authority, contract operator or
3 railroad shall not operate as a waiver of any
4 liabilities, immunities or defenses provided pursuant
5 to the provisions of the Governmental Tort Claims Act,

6 and all their institutions, instrumentalities or agencies;

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

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

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

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

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

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

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

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

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

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

- 16 1. Legislative functions;
- 17 2. Judicial, quasi-judicial, or prosecutorial functions, other
18 than claims for wrongful criminal felony conviction resulting in
19 imprisonment provided for in Section 154 of this title;
- 20 3. Execution or enforcement of the lawful orders of any court;
- 21 4. Adoption or enforcement of or failure to adopt or enforce a
22 law, whether valid or invalid, including, but not limited to, any
23 statute, charter provision, ordinance, resolution, rule, regulation
24 or written policy;

1 5. Performance of or the failure to exercise or perform any act
2 or service which is in the discretion of the state or political
3 subdivision or its employees;

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

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

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

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

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

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

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

23 13. Inspection powers or functions, including failure to make
24 an inspection, review or approval, or making an inadequate or
25

1 negligent inspection, review or approval of any property, real or
2 personal, to determine whether the property complies with or
3 violates any law or contains a hazard to health or safety, or fails
4 to conform to a recognized standard;

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

7 15. Absence, condition, location or malfunction of any traffic
8 or road sign, signal or warning device unless the absence,
9 condition, location or malfunction is not corrected by the state or
10 political subdivision responsible within a reasonable time after
11 actual or constructive notice or the removal or destruction of such
12 signs, signals or warning devices by third parties, action of
13 weather elements or as a result of traffic collision except on
14 failure of the state or political subdivision to correct the same
15 within a reasonable time after actual or constructive notice.

16 Nothing herein shall give rise to liability arising from the failure
17 of the state or any political subdivision to initially place any of
18 the above signs, signals or warning devices. The signs, signals and
19 warning devices referred to herein are those used in connection with
20 hazards normally connected with the use of roadways or public ways
21 and do not apply to the duty to warn of special defects such as
22 excavations or roadway obstructions;

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

24 17. Misrepresentation, if unintentional;

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

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

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

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

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

- 20 a. "public" includes, but is not limited to, students
21 during nonschool hours and school staff when not
22 working as employees of the school, and
23 b. "recreation" means any indoor or outdoor physical
24 activity, either organized or unorganized, undertaken

1 for exercise, relaxation, diversion, sport or
2 pleasure, and that is not otherwise covered by
3 paragraph 20 or 21 of this section;

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

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

14 a. ~~in an effort to quell a riot,~~

15 b. ~~in response to a natural disaster or military attack,~~

16 or

17 c. ~~if participating in a military mentor program ordered~~
18 ~~by the court;~~

19 25. Provision, equipping, operation or maintenance of any
20 prison, jail or correctional facility, or injuries resulting from
21 the parole or escape of a prisoner or injuries by a prisoner to any
22 other prisoner; provided, however, this provision shall not apply to
23 claims from individuals not in the custody of the Department of
24

1 Corrections based on accidents involving motor vehicles owned or
2 operated by the Department of Corrections;

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

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

10 28. Any claim or action based on the theory of indemnification
11 or subrogation; provided, however, a political subdivision as
12 defined in subparagraph s of paragraph 11 of Section 152 of this
13 title may enter into a contract with a contract operator or any
14 railroad operating in interstate commerce that sells a property
15 interest or provides services to a regional transportation
16 authority, or allows the regional transportation authority to use
17 the railroad's property or tracks for the provision of public
18 passenger rail service, providing for the allocation of financial
19 responsibility, indemnification, or the procurement of insurance for
20 the parties for all types of claims or damages, provided that funds
21 have been appropriated to cover the resulting contractual obligation
22 at the time the contract is executed. The acquisition of commercial
23 liability insurance to cover the activities of the regional
24 transportation authority, contract operator or railroad shall not

1 operate as a waiver of any of the liabilities, immunities or
2 defenses provided for political subdivisions pursuant to the
3 provisions of The Governmental Tort Claims Act. A contract entered
4 into under this paragraph shall not affect rights of employees under
5 the Federal Employers Liability Act or the Federal Railway Labor
6 Act;

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

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

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

16 32. Any confirmation of the existence or nonexistence of any
17 effective financing statement on file in the office of the Secretary
18 of State made in good faith by an employee of the office of the
19 Secretary of State as required by the provisions of Section 1-9-
20 320.6 of Title 12A of the Oklahoma Statutes;

21 33. Any court-ordered community sentence;

22 34. Remedial action and any subsequent related maintenance of
23 property pursuant to and in compliance with an authorized
24

1 environmental remediation program, order, or requirement of a
2 federal or state environmental agency;

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

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

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

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

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

17 Section 103. A. Unless otherwise provided by law, all public
18 construction contracts exceeding One Hundred Thousand Dollars
19 (\$100,000.00) or construction management trade contracts or
20 subcontracts exceeding Fifty Thousand Dollars (\$50,000.00) shall be
21 let and awarded to the lowest responsible bidder, by open
22 competitive bidding after solicitation for sealed bids, in
23 accordance with the provisions of the Public Competitive Bidding Act
24 of 1974. No work shall be commenced until a written contract is

1 executed and all required bonds and insurance have been provided by
2 the contractor to the awarding public agency.

3 B. Notwithstanding subsection A of this section, in awarding
4 public construction contracts exceeding One Hundred Thousand Dollars
5 (\$100,000.00) or construction management trade contracts or
6 subcontracts exceeding Fifty Thousand Dollars (\$50,000.00),
7 counties, cities, other local units of government and any public
8 trust with a county or a municipality as its sole beneficiary may
9 provide for a local bid preference of not more than five percent
10 (5%) of the bid price if the awarding public agency determines that
11 there is an economic benefit to the local area or economy.

12 Provided, however, the local bidder or contractor must agree to
13 perform the contract for the same price and terms as the bid
14 proposed by the nonlocal bidder or contractor. Any bid preference
15 granted hereunder must be in accordance with an established policy
16 adopted by the governing body of the awarding public agency to
17 clearly demonstrate the economic benefit to the local area or
18 economy. Provided, further, no local bid preference shall be
19 granted unless the local bidding entity is the second lowest
20 qualified bid on the contract. The bid specifications shall clearly
21 state that the bid is subject to a local bidder preference law. For
22 purposes of this section, "local bid" means the bidding person is
23 authorized to transact business in this state and maintains a bona
24 fide establishment for transacting such business within this state.

1 This provision does not apply to any construction contract for which
2 federal funds are available for expenditure when its provisions may
3 be in conflict with federal law or regulation.

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

12 D. Except as provided in subsection E of this section, other
13 construction contracts for less than Ten Thousand Dollars
14 (\$10,000.00) may be negotiated with a qualified contractor. Work
15 may be commenced in accordance with the purchasing policies of the
16 public agency.

17 E. The provisions of this subsection shall apply to public
18 construction for minor maintenance or minor repair work to public
19 school district property. Other construction contracts for less
20 than Twenty-five Thousand Dollars (\$25,000.00) may be negotiated
21 with a qualified contractor. Construction contracts equal to or
22 greater than Fifty Thousand Dollars (\$50,000.00) but less than One
23 Hundred Thousand Dollars (\$100,000.00) shall be let and awarded to
24 the lowest responsible bidder by receipt of written bids. No work

1 shall be commenced on any construction contract until a written
2 contract is executed and proof of insurance has been provided by the
3 contractor to the awarding public agency.

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

13 G. 1. A public agency shall not let or award a public
14 construction contract exceeding One Hundred Thousand Dollars
15 (\$100,000.00) or a construction management trade contract or
16 subcontract exceeding Fifty Thousand Dollars (\$50,000.00) to any
17 contractor affiliated with a purchasing cooperative unless the
18 purchasing cooperative and the contractor have complied with all of
19 the provisions of the Public Competitive Bidding Act of 1974,
20 including but not limited to open competitive bidding after
21 solicitation for sealed bids. A public agency shall not let or
22 award a public construction contract exceeding Ten Thousand Dollars
23 (\$10,000.00) up to One Hundred Thousand Dollars (\$100,000.00) to any
24 contractor affiliated with a purchasing cooperative unless the

1 purchasing cooperative and the contractor have complied with all of
2 the provisions of the Public Competitive Bidding Act of 1974,
3 including submission of a written bid upon notice of competitive
4 bidding.

5 2. A purchasing cooperative and its affiliated contractors
6 shall not be allowed to bid on any public construction contract
7 exceeding One Hundred Thousand Dollars (\$100,000.00) or any
8 construction management trade contract or subcontract exceeding
9 Fifty Thousand Dollars (\$50,000.00) unless the purchasing
10 cooperative and its affiliated contractors have complied with all of
11 the provisions of the Public Competitive Bidding Act of 1974,
12 including but not limited to open competitive bidding after
13 solicitation for sealed bids. A purchasing cooperative and its
14 affiliated contractors shall not be allowed to bid on any public
15 construction contract exceeding Five Thousand Dollars (\$5,000.00)
16 unless the purchasing cooperative and its affiliated contractors
17 have complied with all of the provisions of the Public Competitive
18 Bidding Act of 1974, including submission of a written bid upon
19 notice of open competitive bidding.

20 3. Local governmental units, or local governmental units
21 cooperating under the terms of any interlocal cooperative agreement
22 authorized by state law, may create a purchasing cooperative or
23 contract with a purchasing cooperative to provide leverage in
24 achieving best value or the best terms in contracts. To encourage

1 intergovernmental collaboration, any purchasing cooperative or
2 interlocal cooperative entity may utilize any single legal newspaper
3 of this state to serve as sufficient compliance for bid notice
4 requirements of competitive bidding or solicitation of bids. If the
5 purchasing cooperative or interlocal cooperative entity is engaging
6 in a project exclusive to a county or group of counties of this
7 state, and not open to all governmental units or public trusts that
8 wish to participate statewide, the bid notice shall be published in
9 a legal newspaper located within the county or group of counties.
10 Any local governmental unit or public trust that enters into
11 membership or contracts with a purchasing cooperative or interlocal
12 cooperative entity may enter into purchases or contracts under the
13 terms negotiated by the purchasing cooperative or interlocal
14 cooperative entity. If the purchasing cooperative or interlocal
15 cooperative entity complies with the requirements of this section of
16 law, all local governmental units shall be deemed in compliance with
17 the requirements set forth for bid notices and publication.

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

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

23 Section 34.32. A. The Information Services Division of the
24 Office of Management and Enterprise Services shall create a standard
25

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

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

13 C. A state agency with an information technology system that is
14 not consolidated under the Information Technology Consolidation and
15 Coordination Act or that is otherwise retained by the agency shall
16 additionally be required to have an information security audit
17 conducted by a firm approved by the Information Services Division
18 that is based upon the most current version of the NIST Cyber-
19 Security Framework, and shall submit a final report of the
20 information security risk assessment and information security audit
21 findings to the Information Services Division each year on a
22 schedule set by the Information Services Division. Agencies shall
23 also submit a list of remedies and a timeline for the repair of any
24 deficiencies to the Information Services Division within ten (10)

1 days of the completion of the audit. The final information security
2 risk assessment report shall identify, prioritize, and document
3 information security vulnerabilities for each of the state agencies
4 assessed. The Information Services Division may assist agencies in
5 repairing any vulnerabilities to ensure compliance in a timely
6 manner.

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

18 E. This section shall not apply to state agencies subject to
19 mandatory North American Electric Reliability Corporation (NERC)
20 cybersecurity standards and institutions within The Oklahoma State
21 System of Higher Education, the Social Security Disability
22 Determination Services Division of the Department of Rehabilitation
23 Services, and the Oklahoma State Regents for Higher Education and
24 the telecommunications network known as OneNet that follow the

1 International Organization for Standardization (ISO), the Oklahoma
2 Military Department (OMD) and the International Electrotechnical
3 Commission (IEC)-Security techniques-Code of Practice for
4 Information Security Controls or National Institute of Standards and
5 Technology.

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

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

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

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

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

1 apporportioned to the ~~Oklahoma~~ State Department of Health and earmarked
2 for drug and alcohol rehabilitation and prevention.

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

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

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

11 a. fifty-nine and twenty-three hundredths percent

12 (59.23%) to the State Public Common School Building
13 Equalization Fund,

14 b. thirty-four and sixty-two hundredths percent (34.62%)

15 to the Oklahoma Medical Marijuana Authority, a
16 division within the Oklahoma State Department of
17 Health, and

18 c. six and fifteen hundredths percent (6.15%) to the

19 Oklahoma State Department of Health and earmarked for
20 drug and alcohol rehabilitation; and

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

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

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

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

6 Section 427.3. A. There is hereby created the Oklahoma Medical
7 Marijuana Authority within the State Department of Health which
8 shall address issues related to the medical marijuana program in
9 Oklahoma including, but not limited to, the issuance of patient
10 licenses and medical marijuana business licenses, and the
11 dispensing, cultivating, processing, testing, transporting, storage,
12 research, and the use of and sale of medical marijuana pursuant to
13 the Oklahoma Medical Marijuana and Patient Protection Act.

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

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

22 D. The Department shall exercise its respective powers and
23 perform its respective duties and functions as specified in the
24

1 Oklahoma Medical Marijuana and Patient Protection Act and this title
2 including, but not limited to, the following:

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

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

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

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

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

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

23 6. Inspect and examine all licensed premises of medical
24 marijuana businesses, research facilities, education facilities and

1 waste disposal facilities in which medical marijuana is cultivated,
2 manufactured, sold, stored, transported, tested, distributed or
3 disposed of;

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

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

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

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

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

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

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

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

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

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

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

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

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

5 2. The individual or his or her spouse, parent, child, spouse
6 of a child, sibling, or spouse of a sibling has an application for a
7 medical marijuana business license pending before the Department or
8 is a member of the board of directors of a medical marijuana
9 business, or is an individual financially interested in any licensee
10 or medical marijuana business.

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

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

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

21 F. The Department is hereby authorized to create employment
22 positions necessary for the implementation of its obligations
23 pursuant to the Oklahoma Medical Marijuana and Patient Protection
24 Act including, but not limited to, Authority investigators and a
25

1 senior director of enforcement. The Department and the Authority,
2 the senior director of enforcement, the Executive Director, and
3 Department investigators shall have all the powers of any peace
4 officer to:

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

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

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

15 4. ~~Require~~ As provided in Section 427.6 of this title, require
16 any business applicant or licensee to permit an inspection of
17 licensed premises during business hours or at any time of apparent
18 operation, marijuana equipment, and marijuana accessories, or books
19 and records; and to permit the testing of or examination of medical
20 marijuana, concentrate, or product;

21 5. Require applicants and licensees to submit complete and
22 current applications, information and fees required by the Oklahoma
23 Medical Marijuana and Patient Protection Act, the Oklahoma Medical
24 Marijuana Waste Management Act and Sections 420 through 426.1 of

1 this title, and approve material changes made by the applicant or
2 licensee;

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

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

22 SECTION 33. REPEALER 63 O.S. 2021, Section 427.4, as
23 amended by Section 6, Chapter 584, O.S.L. 2021, is hereby repealed.
24

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

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

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

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

23 D. A medical marijuana transporter license shall be valid for
24 one (1) year and shall not be transferred with a change of

1 ownership. A licensed medical marijuana transporter shall be
2 responsible for all medical marijuana, medical marijuana concentrate
3 and medical marijuana products once the transporter takes control of
4 the product.

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

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

13 G. A medical marijuana transporter may maintain a licensed
14 premises to temporarily store medical marijuana, medical marijuana
15 concentrate and medical marijuana products and to use as a
16 centralized distribution point. A medical marijuana transporter may
17 store and distribute medical marijuana, medical marijuana
18 concentrate and medical marijuana products from the licensed
19 premises. The licensed premises shall meet all security
20 requirements applicable to a medical marijuana business.

21 H. A medical marijuana transporter licensee shall use the seed-
22 to-sale tracking system developed pursuant to the Oklahoma Medical
23 Marijuana and Patient Protection Act to create shipping manifests
24

1 documenting the transport of medical marijuana, medical marijuana
2 concentrate and medical marijuana products throughout the state.

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

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

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

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

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

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

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

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

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

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

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

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

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

9 R. The Department may revoke or suspend the transporter license
10 of a transporter that the Department determines knowingly aided or
11 facilitated a violation of any provision of this section, and the
12 ~~license holder~~ license-holder is subject to any other penalties
13 established in law for the violation.

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

- 16 1. Insured at or above the legal requirements in ~~Oklahoma~~ this
17 state;
- 18 2. Capable of securing medical marijuana during transport; and
- 19 3. In possession of a shipping container as defined in Section
20 427.2 of this title capable of securing all transported products.

21 T. Prior to the transport of any medical marijuana, medical
22 marijuana concentrate or medical marijuana products, an inventory
23 manifest shall be prepared at the origination point of the medical
24

1 marijuana. The inventory manifest shall include the following
2 information:

3 1. For the origination point of the medical marijuana:

- 4 a. the licensee number for the commercial grower,
5 processor or dispensary,
- 6 b. address of origination of transport, and
- 7 c. name and contact information for the originating
8 licensee;

9 2. For the end recipient license holder of the medical
10 marijuana:

- 11 a. the license number for the dispensary, commercial
12 grower, processor, research facility or education
13 facility destination,
- 14 b. address of the destination, and
- 15 c. name and contact information for the destination
16 licensee;

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

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

21 5. The arrival date and estimated time of arrival;

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

24 7. Notation of the transporting licensee.

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

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

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

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

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

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

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

21 B. The funeral director shall personally sign the death
22 certificate and shall be responsible for filing the death
23 certificate. If the funeral director is not available, the person
24 acting as such who first assumes custody of a dead body in

1 accordance with Section 1158 of Title 21 of the Oklahoma Statutes
2 shall personally sign and file the death certificate. The personal
3 data shall be obtained from the next of kin or the best qualified
4 person or source available. The funeral director or person acting
5 as such shall notify the person providing the personal data that it
6 is a felony to knowingly provide false data or misrepresent any
7 person's relationship to the decedent. The certificate shall be
8 completed as to personal data and delivered to the attending
9 physician or the medical examiner responsible for completing the
10 medical certification portion of the certificate of death within
11 twenty-four (24) hours after the death. No later than July 1, 2012,
12 the personal data, and no later than July 1, 2017, the medical
13 certificate portion, shall be entered into the prescribed electronic
14 system provided by the State Registrar of Vital Statistics and the
15 information submitted to the State Registrar of Vital Statistics.
16 The resultant certificate produced by the electronic system shall be
17 provided to the physician or medical examiner for medical
18 certification within twenty-four (24) hours after the death.

19 C. The medical certification shall be completed and signed
20 within forty-eight (48) hours after death by the physician or
21 advanced practice registered nurse in charge of the patient's care
22 for the illness or condition which resulted in death, except when
23 inquiry as to the cause of death is required by Section 938 of this
24 title. No later than July 1, 2017, the medical certification

1 portion of certificate data shall be entered into the prescribed
2 electronic system provided by the State Registrar of Vital
3 Statistics and the information submitted to the State Registrar of
4 Vital Statistics.

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

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

15 2. When inquiry as to the cause of death is required by Section
16 938 of this title.

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

22 E. A certifier completing cause of death on a certificate of
23 death who knows that a lethal drug, overdose or other means of
24 assisting suicide within the meaning of Sections 3141.2 through
25

1 3141.4 of this title caused or contributed to the death shall list
2 that means among the chain of events under cause of death or list it
3 in the box that describes how the injury occurred. If such means is
4 in the chain of events under cause of death or in the box that
5 describes how the injury occurred, the certifier shall indicate
6 "suicide" as the manner of death.

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

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

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

16 B. 1. No home care agency, except as otherwise provided by
17 this subsection, shall place an individual in the role of supportive
18 home assistant with a client on a full-time, temporary, per diem, or
19 other basis, unless the individual has completed agency-based
20 supportive home assistant training taught by a registered nurse in
21 the sections applicable to the assistance required by the client.
22 Each supportive home assistant who successfully completes agency-
23 based training shall demonstrate competence by testing through an
24 independent entity approved by the State Department of Health. The

1 requirements related to application, approval, renewal, and denial
2 of such testing entities shall be set forth in administrative rules
3 promulgated by the State Commissioner of Health.

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

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

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

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

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

14 6. No licensed health care facility, licensed physician,
15 advanced practice registered nurse, physician assistant, or state
16 agency employee acting in the performance of his or her duties shall
17 refer a client for personal care services as defined in ~~paragraph 8~~
18 ~~of~~ Section 1-1961 of this title or for companion or sitter services
19 as defined in paragraph 1 of subsection A of Section 1-1972 of this
20 title, except to an agency licensed to provide such services. For
21 purposes of this subsection, "licensed health care facility" shall
22 include acute care hospitals, long-term acute care hospitals,
23 rehabilitation hospitals, skilled nursing facilities, assisted
24

1 living facilities, residential care homes, home care agencies, adult
2 day care centers and hospice agencies.

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

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

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

23 c. Any home health aide employed on and after July 1,
24 1996, shall complete any specified training,

1 competency evaluation and testing required by the
2 Department.

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

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

6 2. A person who provides maid services only;

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

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

13 5. A nurse-midwife;

14 6. An individual, agency, or organization that contracts with
15 the Oklahoma Health Care Authority to provide services under the
16 Home- and Community-Based Waiver for persons with developmental
17 disabilities or that contracts with the Department of Human Services
18 to provide community services to persons with developmental
19 disabilities; provided, that staff members and individuals providing
20 the services shall receive a level of training, approved by the
21 Department of Human Services, which meets or exceeds the level
22 required pursuant to the Home Care Act. An individual, agency or
23 organization otherwise covered under the Home Care Act shall be
24

1 exempt from the act only for those paraprofessional direct care
2 services provided under contracts referenced in this paragraph;

3 7. An individual, agency or organization that provides or
4 supports the provision of personal care services to an individual
5 who performs individual employer responsibilities of hiring,
6 training, directing and managing a personal care attendant as part
7 of the Oklahoma Health Care Authority Consumer-Directed Personal
8 Assistance Supports and Services (CD-PASS) waiver program. An
9 individual, agency or organization otherwise covered under the
10 provisions of the Home Care Act shall be exempt from the act only
11 for those paraprofessional direct care services provided under
12 Oklahoma Health Care Authority contracts referenced in this
13 paragraph, but shall not be exempt from the criminal history
14 background check required under the Home Care Act and Section 1-
15 1950.1 of this title for other paraprofessional direct care service
16 providers. A personal care attendant hired by a consumer under the
17 CD-PASS program shall be exempt from certification as a home health
18 aide, provided such personal care attendant receives the training
19 required and approved by the Department of Human Services;

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

23 9. An individual who:
24
25

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

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

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

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

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

Section 1013. A. The Commissioners of the Land Office shall be responsible for the investment of the permanent school funds, other

1 educational funds and public building funds solely in the best
2 interests of the current and future beneficiaries. The
3 Commissioners of the Land Office shall make investments:

4 1. For the exclusive purpose of:

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

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

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

14 B. The permanent school fund and other educational funds may
15 only be invested in bonds issued in the United States, United States
16 dollar denominated or other investments settled in United States
17 dollars or traded on the United States exchange markets and real
18 property to be owned or acquired by the Commissioners of the Land
19 Office. The Commissioners of the Land Office shall not invest more
20 than sixty percent (60%) of the trust fund investments in equity
21 securities. The Commissioners of the Land Office are further
22 authorized to acquire, purchase, exchange and grant any real
23 property under its jurisdiction as is necessary to carry out the
24 investment in the real property. The Commissioners of the Land

1 Office shall not invest more than five percent (5%) of the total
2 value of the assets of the permanent school funds in connection with
3 investments in real property. The calculation of investments in
4 real property within the five percent (5%) cap shall not include the
5 value of real property under long-term lease to the State of
6 Oklahoma, agencies of the state or subdivisions thereof. In no case
7 shall the Commissioners of the Land Office bid against private-
8 sector bidders above the appraised value of any property to be
9 acquired.

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

1 managers, and established standards of investment and fund
2 management.

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

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

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

22 G. The Commissioners shall compile a quarterly financial report
23 showing the performance of all the combined funds under their
24 control on a fiscal year basis. The report shall contain a list of
25

1 all investments made by the Commissioners and a list of any
2 commissions, fees or payments made for services regarding the
3 investments for that reporting period. The report shall be based on
4 market values and shall be compiled pursuant to uniform reporting
5 standards prescribed by the Oklahoma State Pension Commission for
6 all state retirement systems. The report shall be distributed to
7 the Oklahoma State Pension Commission, the Cash Management and
8 Investment Oversight Commission, and the Legislative Service Bureau.

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

20 I. The Cash Management and Investment Oversight Commission
21 shall review reports prepared by the Commissioners of the Land
22 Office pursuant to this subsection and shall make recommendations
23 regarding the investment strategies and practices, the development
24

1 of internal auditing procedures and practices and any other matters
2 as determined necessary and applicable.

3 J. The Commissioners of the Land Office shall select one or
4 more custodial ~~bank~~ banks to settle transactions involving the
5 investment of the funds under the control of the Commissioners of
6 the Land Office. The Commissioners of the Land Office shall review
7 the performance of ~~the~~ each custodial bank at least once every year.
8 The Commissioners of the Land Office shall require a written
9 competitive bid every ~~five (5)~~ ten (10) years. The custodial bank
10 shall have a minimum of Five Hundred Million Dollars
11 (\$500,000,000.00) in assets to be eligible for selection. Any out-
12 of-state custodial bank shall have a service agent in the State of
13 Oklahoma so that service of summons or legal notice may be had on
14 the designated agent, and the bank shall submit to the jurisdiction
15 of Oklahoma state courts for resolution of any and all disputes. In
16 order to be eligible for selection, the custodial bank shall allow
17 electronic access to all transaction and portfolio reports
18 maintained by the custodial bank involving the investment of state
19 funds under control of the Commissioners of the Land Office and to
20 the Cash Management and Investment Oversight Commission. The
21 requirement for electronic access shall be incorporated into any
22 contract between the Commissioners of the Land Office and the
23 custodial bank. Neither the Commissioners of the Land Office nor
24 the custodial bank shall permit any of the funds under the control

1 of the Commissioners of the Land Office or any of the documents,
2 instruments, securities or other evidence of a right to be paid
3 money to be located in any place other than within a jurisdiction or
4 territory under the control or regulatory power of the United States
5 government.

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

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

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

13 Section 1356. Exemptions - Governmental and nonprofit entities.

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

16 1. Sale of tangible personal property or services to the United
17 States government or to the State of Oklahoma, any political
18 subdivision of this state or any agency of a political subdivision
19 of this state; provided, all sales to contractors in connection with
20 the performance of any contract with the United States government,
21 State of Oklahoma or any of its political subdivisions shall not be
22 exempted from the tax levied by Section 1350 et seq. of this title,
23 except as hereinafter provided;

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

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

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

22 5. Sale of food in cafeterias or lunchrooms of elementary
23 schools, high schools, colleges or universities which are operated
24

1 primarily for teachers and pupils and are not operated primarily for
2 the public or for profit;

3 6. Dues paid to fraternal, religious, civic, charitable or
4 educational societies or organizations by regular members thereof,
5 provided, such societies or organizations operate under what is
6 commonly termed the lodge plan or system, and provided such
7 societies or organizations do not operate for a profit which inures
8 to the benefit of any individual member or members thereof to the
9 exclusion of other members and dues paid monthly or annually to
10 privately owned scientific and educational libraries by members
11 sharing the use of services rendered by such libraries with students
12 interested in the study of geology, petroleum engineering or related
13 subjects;

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

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

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

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

1 Municipal Power Authority, City of Tulsa-Rogers County Port
2 Authority, Muskogee City-County Port Authority, the Oklahoma
3 Department of Veterans Affairs, the Broken Bow Economic Development
4 Authority, Ardmore Development Authority, Durant Industrial
5 Authority, Oklahoma Ordnance Works Authority, Central Oklahoma
6 Master Conservancy District, Arbuckle Master Conservancy District,
7 Fort Cobb Master Conservancy District, Foss Reservoir Master
8 Conservancy District, Mountain Park Master Conservancy District,
9 Waurika Lake Master Conservancy District, and the Office of
10 Management and Enterprise Services only when carrying out a public
11 construction contract on behalf of the Oklahoma Department of
12 Veterans Affairs, and effective July 1, 2022, the University
13 Hospitals Trust, or to any person with whom any of the above-named
14 subdivisions or agencies of this state has duly entered into a
15 public contract pursuant to law, necessary for carrying out such
16 public contract or to any subcontractor to such a public contract.
17 Any person making purchases on behalf of such subdivision or agency
18 of this state shall certify, in writing, on the copy of the invoice
19 or sales ticket to be retained by the vendor that the purchases are
20 made for and on behalf of such subdivision or agency of this state
21 and set out the name of such public subdivision or agency. Any
22 person who wrongfully or erroneously certifies that purchases are
23 for any of the above-named subdivisions or agencies of this state or
24 who otherwise violates this section shall be guilty of a misdemeanor

1 and upon conviction thereof shall be fined an amount equal to double
2 the amount of sales tax involved or incarcerated for not more than
3 sixty (60) days or both;

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

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

20 12. Tuition and educational fees paid to private institutions
21 of higher education and private elementary and secondary
22 institutions of education accredited by the State Department of
23 Education or registered by the State Board of Education for purposes
24 of participating in federal programs or accredited as defined by the

1 Oklahoma State Regents for Higher Education which are exempt from
2 taxation pursuant to the provisions of the Internal Revenue Code, 26
3 U.S.C., Section 501(c)(3);

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

5 (1) a public school,

6 (2) a private school offering instruction for grade
7 levels kindergarten through twelfth grade,

8 (3) a public school district,

9 (4) a public or private school board,

10 (5) a public or private school student group or
11 organization,

12 (6) a parent-teacher association or organization
13 other than as specified in subparagraph b of this
14 paragraph, or

15 (7) public or private school personnel for purposes
16 of raising funds for the benefit of a public or
17 private school, public school district, public or
18 private school board or public or private school
19 student group or organization, or

20 b. Sales of tangible personal property made by or to
21 nonprofit parent-teacher associations or organizations
22 exempt from taxation pursuant to the provisions of the
23 Internal Revenue Code, 26 U.S.C., Section 501(c)(3),
24 nonprofit local public or private school foundations

1 which solicit money or property in the name of any
2 public or private school or public school district.

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

10 14. Sales of tangible personal property by:

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

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

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

1 16. Sales of tangible personal property or services to any
2 person with whom the Oklahoma Tourism and Recreation Department has
3 entered into a public contract and which is necessary for carrying
4 out such contract to assist the Department in the development and
5 production of advertising, promotion, publicity and public relations
6 programs;

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

20 18. Complimentary or free tickets for admission to places of
21 amusement, sports, entertainment, exhibition, display or other
22 recreational events or activities which are issued through a box
23 office or other entity which is operated by a state institution of
24

1 higher education with institutional employees or by a municipality
2 with municipal employees;

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

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

16 21. Sales of tangible personal property or services to any
17 organization, which takes court-adjudicated juveniles for purposes
18 of rehabilitation, and which is exempt from taxation pursuant to the
19 provisions of the Internal Revenue Code, 26 U.S.C., Section
20 501(c)(3), provided that at least fifty percent (50%) of the
21 juveniles served by such organization are court adjudicated and the
22 organization receives state funds in an amount less than ten percent
23 (10%) of the annual budget of the organization;

24 22. Sales of tangible personal property or services to:
25

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

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

20 24. The first Fifteen Thousand Dollars (\$15,000.00) each year
21 from sales of tangible personal property or services to or by a
22 cultural organization established to sponsor and promote
23 educational, charitable and cultural events for disadvantaged
24 children, and which organization is exempt from taxation pursuant to

1 the provisions of the Internal Revenue Code, 26 U.S.C., Section
2 501(c) (3);

3 25. Sales of tangible personal property or services to museums
4 or other entities which have been accredited by the American
5 Association of Museums. Any person making purchases on behalf of
6 any such museum or other entity shall certify, in writing, on the
7 copy of the invoice or sales ticket to be retained by the vendor
8 that the purchases are made for and on behalf of such museum or
9 other entity and set out the name of such museum or other entity.

10 Any person who wrongfully or erroneously certifies that the
11 purchases are for any such museum or other entity or who otherwise
12 violates the provisions of this paragraph shall be deemed guilty of
13 a misdemeanor and, upon conviction thereof, shall be fined an amount
14 equal to double the amount of sales tax involved or incarcerated for
15 not more than sixty (60) days, or by both such fine and
16 incarceration;

17 26. Sales of tickets for admission by any museum accredited by
18 the American Association of Museums. In order to be eligible for
19 the exemption provided by this paragraph, an amount equivalent to
20 the amount of the tax which would otherwise be required to be
21 collected pursuant to the provisions of Section 1350 et seq. of this
22 title shall be separately stated on the admission ticket and shall
23 be collected and used for the sole purpose of servicing or aiding in
24 the servicing of debt incurred by the museum to effect the

1 construction, enlarging or renovation of any facility to be used for
2 entertainment, edification or cultural cultivation to which entry is
3 gained with a paid admission ticket;

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

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

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

14 30. a. Until July 1, 2022, transfer of tangible personal
15 property made pursuant to Section 3226 of Title 63 of
16 the Oklahoma Statutes by the University Hospitals
17 Trust, and

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

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

23 (2) nonprofit entities which are exempt from taxation
24 pursuant to the provisions of the Internal
25

1 Revenue Code of the United States, 26 U.S.C.,
2 Section 501(c)(3), which have entered into a
3 joint operating agreement with the University
4 Hospitals Trust;

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

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

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

- 20 a. the destruction in whole or in part of the satellite
21 or launch vehicle,
22 b. the failure of a launch to occur or be successful, or
23 c. the absence of any transfer or title to, or possession
24 of, the satellite or launch vehicle after launch;

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

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

12 36. The sale, lease, use, storage, consumption or distribution
13 in this state of tangible personal property meeting the definition
14 of "section 38 property" as defined in Sections 48(a)(1)(A) and
15 (B)(i) of the Internal Revenue Code of 1986, that is an integral
16 part of and used primarily in support of space flight; however,
17 section 38 property used in support of space flight shall not
18 include general office equipment, any boat, mobile home, motor
19 vehicle or other vehicle of a class or type required to be
20 registered, licensed, titled or documented in this state or by the
21 United States government, or any other property not specifically
22 suited to supporting space activity. The term "in support of space
23 flight", for purposes of this paragraph, means the altering,
24 monitoring, controlling, regulating, adjusting, servicing or

1 repairing of any space facility, space propulsion systems or space
2 vehicle, satellite or station possessing space flight capacity
3 including the components thereof;

4 37. The purchase or lease of machinery and equipment for use at
5 a fixed location in this state, which is used exclusively in the
6 manufacturing, processing, compounding or producing of any space
7 facility, space propulsion system or space vehicle, satellite or
8 station of any kind possessing space flight capacity. Provided, the
9 exemption provided for in this paragraph shall not be allowed unless
10 the purchaser or lessee signs an affidavit stating that the item or
11 items to be exempted are for the exclusive use designated herein.
12 Any person furnishing a false affidavit to the vendor for the
13 purpose of evading payment of any tax imposed by Section 1354 of
14 this title shall be subject to the penalties provided by law. As
15 used in this paragraph, "machinery and equipment" means "section 38
16 property" as defined in Sections 48(a)(1)(A) and (B)(i) of the
17 Internal Revenue Code of 1986, which is used as an integral part of
18 the manufacturing, processing, compounding or producing of items of
19 tangible personal property. Such term includes parts and
20 accessories only to the extent that the exemption thereof is
21 consistent with the provisions of this paragraph;

22 38. The amount of a surcharge or any other amount which is
23 separately stated on an admission ticket which is imposed, collected
24 and used for the sole purpose of constructing, remodeling or

1 enlarging facilities of a public trust having a municipality or
2 county as its sole beneficiary;

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

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

11 41. Sales of tangible personal property or services for use on
12 campus or school construction projects for the benefit of
13 institutions of The Oklahoma State System of Higher Education,
14 private institutions of higher education accredited by the Oklahoma
15 State Regents for Higher Education or any public school or school
16 district when such projects are financed by or through the use of
17 nonprofit entities which are exempt from taxation pursuant to the
18 provisions of the Internal Revenue Code, 26 U.S.C., Section
19 501(c) (3);

20 42. Sales of tangible personal property or services by an
21 organization which is exempt from taxation pursuant to the
22 provisions of the Internal Revenue Code, 26 U.S.C., Section
23 501(c) (3), in the course of conducting a national championship
24 sports event, but only if all or a portion of the payment in
25

1 exchange therefor would qualify as the receipt of a qualified
2 sponsorship payment described in Internal Revenue Code, 26 U.S.C.,
3 Section 513(i). Sales exempted pursuant to this paragraph shall be
4 exempt from all Oklahoma sales, use, excise and gross receipts
5 taxes;

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

- 8 a. is exempt from taxation pursuant to the provisions of
9 the Internal Revenue Code, 26 U.S.C., Section
10 501(c)(3),
- 11 b. is affiliated with a comprehensive university within
12 The Oklahoma State System of Higher Education, and
- 13 c. has been organized primarily for the purpose of
14 providing education and teacher training and
15 conducting events relating to robotics;

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

22 45. Sales of tickets for admission to a collegiate athletic
23 event that is held in a facility owned or operated by a municipality
24 or a public trust of which the municipality is the sole beneficiary

1 and that actually determines or is part of a tournament or
2 tournament process for determining a conference tournament
3 championship, a conference championship, or a national championship;

4 46. Sales of tangible personal property or services to or by an
5 organization which is exempt from taxation pursuant to the
6 provisions of the Internal Revenue Code, 26 U.S.C., Section
7 501(c) (3) and is operating the Oklahoma City National Memorial and
8 Museum, an affiliate of the National Park System;

9 47. Sales of tangible personal property or services to
10 organizations which are exempt from federal taxation pursuant to the
11 provisions of Section 501(c) (3) of the Internal Revenue Code, 26
12 U.S.C., Section 501(c) (3), the memberships of which are limited to
13 honorably discharged veterans, and which furnish financial support
14 to area veterans' organizations to be used for the purpose of
15 constructing a memorial or museum;

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

22 49. Sales of tangible personal property or services to a state
23 that borders this state or any political subdivision of that state,
24 but only to the extent that the other state or political subdivision

1 exempts or does not impose a tax on similar sales of items to this
2 state or a political subdivision of this state;

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

7 51. Sales of tangible personal property to a public trust
8 having either a single city, town or county or multiple cities,
9 towns or counties or combination thereof as beneficiary or
10 beneficiaries or a nonprofit organization which is exempt from
11 taxation pursuant to the provisions of the Internal Revenue Code, 26
12 U.S.C., Section 501(c)(3) for the purpose of constructing
13 improvements to or expanding a hospital or nursing home owned and
14 operated by any such public trust or nonprofit entity prior to July
15 1, 2008, in counties with a population of less than one hundred
16 thousand (100,000) persons, according to the most recent Federal
17 Decennial Census. As used in this paragraph, "constructing
18 improvements to or expanding" shall not mean any expense for routine
19 maintenance or general repairs and shall require a project cost of
20 at least One Hundred Thousand Dollars (\$100,000.00). For purposes
21 of this paragraph, sales made to a contractor or subcontractor that
22 enters into a contractual relationship with a public trust or
23 nonprofit entity as described by this paragraph shall be considered
24 sales made to the public trust or nonprofit entity. The exemption

1 authorized by this paragraph shall be administered in the form of a
2 refund from the sales tax revenues apportioned pursuant to Section
3 1353 of this title and the vendor shall be required to collect the
4 sales tax otherwise applicable to the transaction. The purchaser
5 may apply for a refund of the sales tax paid in the manner
6 prescribed by this paragraph. Within thirty (30) days after the end
7 of each fiscal year, any purchaser that is entitled to make
8 application for a refund based upon the exempt treatment authorized
9 by this paragraph may file an application for refund of the sales
10 taxes paid during such preceding fiscal year. The Tax Commission
11 shall prescribe a form for purposes of making the application for
12 refund. The Tax Commission shall determine whether or not the total
13 amount of sales tax exemptions claimed by all purchasers is equal to
14 or less than Six Hundred Fifty Thousand Dollars (\$650,000.00). If
15 such claims are less than or equal to that amount, the Tax
16 Commission shall make refunds to the purchasers in the full amount
17 of the documented and verified sales tax amounts. If such claims by
18 all purchasers are in excess of Six Hundred Fifty Thousand Dollars
19 (\$650,000.00), the Tax Commission shall determine the amount of each
20 purchaser's claim, the total amount of all claims by all purchasers,
21 and the percentage each purchaser's claim amount bears to the total.
22 The resulting percentage determined for each purchaser shall be
23 multiplied by Six Hundred Fifty Thousand Dollars (\$650,000.00) to
24 determine the amount of refundable sales tax to be paid to each

1 purchaser. The pro rata refund amount shall be the only method to
2 recover sales taxes paid during the preceding fiscal year and no
3 balance of any sales taxes paid on a pro rata basis shall be the
4 subject of any subsequent refund claim pursuant to this paragraph;

5 52. Effective July 1, 2006, sales of tangible personal property
6 or services to any organization which assists, trains, educates, and
7 provides housing for physically and mentally handicapped persons and
8 which is exempt from taxation pursuant to the provisions of the
9 Internal Revenue Code, 26 U.S.C., Section 501(c)(3) and that
10 receives at least eighty-five percent (85%) of its annual budget
11 from state or federal funds. In order to receive the benefit of the
12 exemption authorized by this paragraph, the taxpayer shall be
13 required to make payment of the applicable sales tax at the time of
14 sale to the vendor in the manner otherwise required by law.

15 Notwithstanding any other provision of the Oklahoma Uniform Tax
16 Procedure Code to the contrary, the taxpayer shall be authorized to
17 file a claim for refund of sales taxes paid that qualify for the
18 exemption authorized by this paragraph for a period of one (1) year
19 after the date of the sale transaction. The taxpayer shall be
20 required to provide documentation as may be prescribed by the
21 Oklahoma Tax Commission in support of the refund claim. The total
22 amount of sales tax qualifying for exempt treatment pursuant to this
23 paragraph shall not exceed One Hundred Seventy-five Thousand Dollars
24 (\$175,000.00) each fiscal year. Claims for refund shall be

1 processed in the order in which such claims are received by the
2 Oklahoma Tax Commission. If a claim otherwise timely filed exceeds
3 the total amount of refunds payable for a fiscal year, such claim
4 shall be barred;

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

18 54. Sales of tangible personal property to a nonprofit
19 organization, exempt from taxation pursuant to the provisions of the
20 Internal Revenue Code, 26 U.S.C., Section 501(c)(3), organized
21 primarily for the purpose of providing services to homeless persons
22 during the day and located in a metropolitan area with a population
23 in excess of five hundred thousand (500,000) persons according to
24 the latest Federal Decennial Census. The exemption authorized by
25

1 this paragraph shall be applicable to sales of tangible personal
2 property to a qualified entity occurring on or after January 1,
3 2005;

4 55. Sales of tangible personal property or services to or by an
5 organization which is exempt from taxation pursuant to the
6 provisions of the Internal Revenue Code, 26 U.S.C., Section
7 501(c) (3) for events the principal purpose of which is to provide
8 funding for the preservation of wetlands and habitat for wild ducks;

9 56. Sales of tangible personal property or services to or by an
10 organization which is exempt from taxation pursuant to the
11 provisions of the Internal Revenue Code, 26 U.S.C., Section
12 501(c) (3) for events the principal purpose of which is to provide
13 funding for the preservation and conservation of wild turkeys;

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

16 a. is exempt from taxation pursuant to the provisions of
17 the Internal Revenue Code, 26 U.S.C., Section
18 501(c) (3), and

19 b. is part of a network of community-based, autonomous
20 member organizations that meets the following
21 criteria:

22 (1) serves people with workplace disadvantages and
23 disabilities by providing job training and
24

1 employment services, as well as job placement
2 opportunities and post-employment support,

3 (2) has locations in the United States and at least
4 twenty other countries,

5 (3) collects donated clothing and household goods to
6 sell in retail stores and provides contract labor
7 services to business and government, and

8 (4) provides documentation to the Oklahoma Tax
9 Commission that over seventy-five percent (75%)
10 of its revenues are channeled into employment,
11 job training and placement programs and other
12 critical community services;

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

1 the National Hockey League is a participant, which is held in a
2 facility owned or operated by a municipality, a county or a public
3 trust of which a municipality or a county is the sole beneficiary;

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

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

22 61. Sales of tangible personal property or services to an
23 organization, which is exempt from taxation pursuant to the
24 provisions of the Internal Revenue Code, 26 U.S.C., Section
25

1 501(c)(3), and which is itself a member of an organization which is
2 exempt from taxation pursuant to the provisions of the Internal
3 Revenue Code, 26 U.S.C., Section 501(c)(3), if the membership
4 organization is primarily engaged in advancing the purposes of its
5 member organizations through fundraising, public awareness or other
6 efforts for the benefit of its member organizations, and if the
7 member organization is primarily engaged either in providing
8 educational services and programs concerning health-related diseases
9 and conditions to individuals suffering from such health-related
10 diseases and conditions or their caregivers and family members or
11 support to such individuals, or in health-related research as to
12 such diseases and conditions, or both. In order to qualify for the
13 exemption authorized by this paragraph, the member nonprofit
14 organization shall be required to provide proof to the Oklahoma Tax
15 Commission of its membership status in the membership organization;

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

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

1 64. Sales of tangible personal property or services to or by a
2 veteran's organization which is exempt from taxation pursuant to the
3 provisions of the Internal Revenue Code, 26 U.S.C., Section
4 501(c)(19) and which is known as the Veterans of Foreign Wars of the
5 United States, Oklahoma Chapters;

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

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

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

- 21 a. is exempt from taxation pursuant to the provisions of
22 the Internal Revenue Code, 26 U.S.C., Section
23 501(c)(3),

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

12 68. Sales of tangible personal property or services to any
13 organization which is a shelter for abused, neglected, or abandoned
14 children and which is exempt from taxation pursuant to the
15 provisions of the Internal Revenue Code, 26 U.S.C., Section
16 501(c)(3); provided, until July 1, 2008, such exemption shall apply
17 only to eligible shelters for children from birth to age twelve (12)
18 and after July 1, 2008, such exemption shall apply to eligible
19 shelters for children from birth to age eighteen (18);

20 69. Sales of tangible personal property or services to a child
21 care center which is licensed pursuant to the Oklahoma Child Care
22 Facilities Licensing Act and which:
23
24
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- 1 a. possesses a 3-star rating from the Department of Human
2 Services Reaching for the Stars Program or a national
3 accreditation, and
4 b. allows on-site universal prekindergarten education to
5 be provided to four-year-old children through a
6 contractual agreement with any public school or school
7 district.

8 For the purposes of this paragraph, sales made to any person,
9 firm, agency or entity that has entered previously into a
10 contractual relationship with a child care center for construction
11 and improvement of buildings and other structures owned by the child
12 care center and operated for educational purposes shall be
13 considered sales made to a child care center. Any such person,
14 firm, agency or entity making purchases on behalf of a child care
15 center shall certify, in writing, on the copy of the invoice or
16 sales ticket the nature of the purchase. Any such person, or person
17 acting on behalf of a firm, agency or entity making purchases on
18 behalf of a child care center in violation of this paragraph shall
19 be guilty of a misdemeanor and upon conviction thereof shall be
20 fined an amount equal to double the amount of sales tax involved or
21 incarcerated for not more than sixty (60) days or both;

- 22 70. a. Sales of tangible personal property to a service
23 organization of mothers who have children who are
24 serving or who have served in the military, which

1 service organization is exempt from taxation pursuant
2 to the provisions of the Internal Revenue Code, 26
3 U.S.C., Section 501(c)(19) and which is known as the
4 Blue Star Mothers of America, Inc. The exemption
5 provided by this paragraph shall only apply to the
6 purchase of tangible personal property actually sent
7 to United States military personnel overseas who are
8 serving in a combat zone and not to any other tangible
9 personal property purchased by the organization.
10 Provided, this exemption shall not apply to any sales
11 tax levied by a city, town, county, or any other
12 jurisdiction in this state.

- 13 b. The exemption authorized by this paragraph shall be
14 administered in the form of a refund from the sales
15 tax revenues apportioned pursuant to Section 1353 of
16 this title, and the vendor shall be required to
17 collect the sales tax otherwise applicable to the
18 transaction. The purchaser may apply for a refund of
19 the state sales tax paid in the manner prescribed by
20 this paragraph. Within sixty (60) days after the end
21 of each calendar quarter, any purchaser that is
22 entitled to make application for a refund based upon
23 the exempt treatment authorized by this paragraph may
24 file an application for refund of the state sales

1 taxes paid during such preceding calendar quarter.

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

4 c. A purchaser who applies for a refund pursuant to this
5 paragraph shall certify that the items were actually
6 sent to military personnel overseas in a combat zone.
7 Any purchaser that applies for a refund for the
8 purchase of items that are not authorized for
9 exemption under this paragraph shall be subject to a
10 penalty in the amount of Five Hundred Dollars
11 (\$500.00);

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

17 72. Sales of tangible personal property or services for use
18 solely on construction projects for organizations which are exempt
19 from taxation pursuant to the provisions of the Internal Revenue
20 Code, 26 U.S.C., Section 501(c)(3) and whose purpose is providing
21 end-of-life care and access to hospice services to low-income
22 individuals who live in a facility owned by the organization. The
23 exemption provided by this paragraph applies to sales to the
24 organization as well as to sales to any person with whom the
25

1 organization has duly entered into a construction contract,
2 necessary for carrying out such contract or to any subcontractor to
3 such a construction contract. Any person making purchases on behalf
4 of such organization shall certify, in writing, on the copy of the
5 invoice or sales ticket to be retained by the vendor that the
6 purchases are made for and on behalf of such organization and set
7 out the name of such organization. Any person who wrongfully or
8 erroneously certifies that purchases are for any of the above-named
9 organizations or who otherwise violates this section shall be guilty
10 of a misdemeanor and upon conviction thereof shall be fined an
11 amount equal to double the amount of sales tax involved or
12 incarcerated for not more than sixty (60) days or both;

13 73. Sales of tickets for admission to events held by
14 organizations exempt from taxation pursuant to the provisions of the
15 Internal Revenue Code, 26 U.S.C., Section 501(c)(3) that are
16 organized for the purpose of supporting general hospitals licensed
17 by the State Department of Health;

18 74. Sales of tangible personal property or services:

- 19 a. to a foundation which is exempt from taxation pursuant
20 to the provisions of the Internal Revenue Code, 26
21 U.S.C., Section 501(c)(3) and which raises tax-
22 deductible contributions in support of a wide range of
23 firearms-related public interest activities of the
24 National Rifle Association of America and other

1 organizations that defend and foster Second Amendment
2 rights, and

3 b. to or by a grassroots fundraising program for sales
4 related to events to raise funds for a foundation
5 meeting the qualifications of subparagraph a of this
6 paragraph;

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

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

1 77. Effective July 1, 2018, sales of tangible personal property
2 or services to or by an association which is exempt from taxation
3 pursuant to the provisions of the Internal Revenue Code, 26 U.S.C.,
4 Section 501(c)(19) and which is known as the National Guard
5 Association of Oklahoma;

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

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

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

- 18 a. exempt from taxation pursuant to the provisions of the
19 Internal Revenue Code, 26 U.S.C., Section 501(c)(3),
- 20 b. verified with a letter from the MIT Fab Foundation as
21 an official member of the Fab Lab Network in
22 compliance with the Fab Charter, and
- 23 c. able to provide documentation that its primary and
24 principal purpose is to provide community access to
25

1 advanced 21st century manufacturing and digital
2 fabrication tools for science, technology,
3 engineering, art and math (STEAM) learning skills,
4 developing inventions, creating and sustaining
5 businesses and producing personalized products;

6 81. Effective November 1, 2021, sales of tangible personal
7 property or services used solely for construction and remodeling
8 projects to an organization which is exempt from taxation pursuant
9 to the provisions of the Internal Revenue Code, 26 U.S.C., Section
10 501(c) (3), and which meets the following requirements:

- 11 a. its primary purpose is to construct or remodel and
12 sell affordable housing and provide homeownership
13 education to residents of Oklahoma that have an income
14 that is below one hundred percent (100%) of the Family
15 Median Income guidelines as defined by the U.S.
16 Department of Housing and Urban Development,
- 17 b. it conducts its activities in a manner that serves
18 public or charitable purposes, rather than commercial
19 purposes,
- 20 c. it receives funding and revenue and charges fees in a
21 manner that does not incentivize it or its employees
22 to act other than in the best interests of its
23 clients, and

1 d. it compensates its employees in a manner that does not
2 incentivize employees to act other than in the best
3 interests of its clients;

4 82. Effective November 1, 2021, sales of tangible personal
5 property or services to a nonprofit entity, organized pursuant to
6 Oklahoma law before January 1, 2022, exempt from federal income
7 taxation pursuant to Section 501(c) of the Internal Revenue Code of
8 1986, as amended, the principal functions of which are to provide
9 assistance to natural persons following a disaster, with program
10 emphasis on repair or restoration to single-family residential
11 dwellings or the construction of a replacement single-family
12 residential dwelling. As used in this paragraph, "disaster" means
13 damage to property with or without accompanying injury to persons
14 from heavy rain, high winds, tornadic winds, drought, wildfire,
15 snow, ice, geologic disturbances, explosions, chemical accidents or
16 spills and other events causing damage to property on a large scale.
17 For purposes of this paragraph, an entity that expended at least
18 seventy-five percent (75%) of its funds on the restoration to
19 single-family housing following a disaster, including related
20 general and administrative expenses, shall be eligible for the
21 exemption authorized by this paragraph; ~~and~~

22 83. Effective November 1, 2021, through December 31, 2024,
23 sales of tangible personal property or services to a museum that:
24

- 1 a. operates as a part of an organization which is exempt
2 from taxation pursuant to the provisions of the
3 Internal Revenue Code, 26 U.S.C., Section 501(c)(3),
4 b. is not accredited by the American Alliance of Museums,
5 and
6 c. operates on an annual budget of less than One Million
7 Dollars (\$1,000,000.00); and

8 ~~83.~~ 84. Until July 1, 2022, sales of tangible personal property
9 or services for use in a clinical practice or medical facility
10 operated by an organization which is exempt from taxation pursuant
11 to the provisions of the Internal Revenue Code of the United States,
12 26 U.S.C., Section 501(c)(3), and which has entered into a joint
13 operating agreement with the University Hospitals Trust created
14 pursuant to Section 3224 of Title 63 of the Oklahoma Statutes. The
15 exemption provided by this paragraph shall be limited to the
16 purchase of tangible personal property and services for use in
17 clinical practices or medical facilities acquired or leased by the
18 organization from the University Hospitals Authority, University
19 Hospitals Trust, or the University of Oklahoma on or after June 1,
20 2021.

21 SECTION 44. REPEALER 68 O.S. 2021, Section 1356, as last
22 amended by Section 1, Chapter 580, O.S.L. 2021, is hereby repealed.
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1 SECTION 45. AMENDATORY 68 O.S. 2021, Section 2355, as
2 last amended by Section 1, Chapter 493, O.S.L. 2021, is amended to
3 read as follows:

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

9 1. METHOD 1.

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

- 12 (1) 1/2% tax on first \$1,000.00 or part thereof,
- 13 (2) 1% tax on next \$1,500.00 or part thereof,
- 14 (3) 2% tax on next \$1,250.00 or part thereof,
- 15 (4) 3% tax on next \$1,150.00 or part thereof,
- 16 (5) 4% tax on next \$1,300.00 or part thereof,
- 17 (6) 5% tax on next \$1,500.00 or part thereof,
- 18 (7) 6% tax on next \$2,300.00 or part thereof, and
- 19 (8) (a) for taxable years beginning after December
20 31, 1998, and before January 1, 2002, 6.75%
21 tax on the remainder,
22 (b) for taxable years beginning on or after
23 January 1, 2002, and before January 1, 2004,
24 7% tax on the remainder, and

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

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

9 (1) 1/2% tax on first \$2,000.00 or part thereof,

10 (2) 1% tax on next \$3,000.00 or part thereof,

11 (3) 2% tax on next \$2,500.00 or part thereof,

12 (4) 3% tax on next \$2,300.00 or part thereof,

13 (5) 4% tax on next \$2,400.00 or part thereof,

14 (6) 5% tax on next \$2,800.00 or part thereof,

15 (7) 6% tax on next \$6,000.00 or part thereof, and

16 (8) (a) for taxable years beginning after December
17 31, 1998, and before January 1, 2002, 6.75%
18 tax on the remainder,

19 (b) for taxable years beginning on or after
20 January 1, 2002, and before January 1, 2004,
21 7% tax on the remainder, and

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

24 2. METHOD 2.

1 a. Single individuals and married individuals filing
2 separately deducting federal income tax:

3 (1) 1/2% tax on first \$1,000.00 or part thereof,

4 (2) 1% tax on next \$1,500.00 or part thereof,

5 (3) 2% tax on next \$1,250.00 or part thereof,

6 (4) 3% tax on next \$1,150.00 or part thereof,

7 (5) 4% tax on next \$1,200.00 or part thereof,

8 (6) 5% tax on next \$1,400.00 or part thereof,

9 (7) 6% tax on next \$1,500.00 or part thereof,

10 (8) 7% tax on next \$1,500.00 or part thereof,

11 (9) 8% tax on next \$2,000.00 or part thereof,

12 (10) 9% tax on next \$3,500.00 or part thereof, and

13 (11) 10% tax on the remainder.

14 b. Married individuals filing jointly and surviving

15 spouse to the extent and in the manner that a

16 surviving spouse is permitted to file a joint return

17 under the provisions of the Internal Revenue Code and

18 heads of households as defined in the Internal Revenue

19 Code deducting federal income tax:

20 (1) 1/2% tax on the first \$2,000.00 or part thereof,

21 (2) 1% tax on the next \$3,000.00 or part thereof,

22 (3) 2% tax on the next \$2,500.00 or part thereof,

23 (4) 3% tax on the next \$1,400.00 or part thereof,

24 (5) 4% tax on the next \$1,500.00 or part thereof,

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

7 B. Individuals. For all taxable years beginning on or after
8 January 1, 2008, and ending any tax year which begins after December
9 31, 2015, for which the determination required pursuant to Sections
10 4 and 5 of this act is made by the State Board of Equalization, a
11 tax is hereby imposed upon the Oklahoma taxable income of every
12 resident or nonresident individual, which tax shall be computed as
13 follows:

14 1. Single individuals and married individuals filing
15 separately:

- 16 (a) 1/2% tax on first \$1,000.00 or part thereof,
- 17 (b) 1% tax on next \$1,500.00 or part thereof,
- 18 (c) 2% tax on next \$1,250.00 or part thereof,
- 19 (d) 3% tax on next \$1,150.00 or part thereof,
- 20 (e) 4% tax on next \$2,300.00 or part thereof,
- 21 (f) 5% tax on next \$1,500.00 or part thereof,
- 22 (g) 5.50% tax on the remainder for the 2008 tax year and
23 any subsequent tax year unless the rate prescribed by
24 subparagraph (h) of this paragraph is in effect, and

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

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

- 13 (a) 1/2% tax on first \$2,000.00 or part thereof,
- 14 (b) 1% tax on next \$3,000.00 or part thereof,
- 15 (c) 2% tax on next \$2,500.00 or part thereof,
- 16 (d) 3% tax on next \$2,300.00 or part thereof,
- 17 (e) 4% tax on next \$2,400.00 or part thereof,
- 18 (f) 5% tax on next \$2,800.00 or part thereof,
- 19 (g) 5.50% tax on the remainder for the 2008 tax year and
20 any subsequent tax year unless the rate prescribed by
21 subparagraph (h) of this paragraph is in effect, and
- 22 (h) 5.25% tax on the remainder for the 2009 and subsequent
23 tax years. The decrease in the top marginal
24 individual income tax rate otherwise authorized by

1 this subparagraph shall be contingent upon the
2 determination required to be made by the State Board
3 of Equalization pursuant to Section 2355.1A of this
4 title.

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

9 1. Single individuals and married individuals filing
10 separately:

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

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

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

- 1 (d) 2.75% tax on next \$2,300.00 or part thereof,
2 (e) 3.75% tax on next \$2,400.00 or part thereof,
3 (f) 4.75% tax on the remainder.

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

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

13 Every payer of amounts covered by this subsection shall deduct
14 and withhold from such amounts paid each payee an amount equal to
15 eight percent (8%) thereof. Every payer required to deduct and
16 withhold taxes under this subsection shall for each quarterly period
17 on or before the last day of the month following the close of each
18 such quarterly period, pay over the amount so withheld as taxes to
19 the Tax Commission, and shall file a return with each such payment.
20 Such return shall be in such form as the Tax Commission shall
21 prescribe. Every payer required under this subsection to deduct and
22 withhold a tax from a payee shall, as to the total amounts paid to
23 each payee during the calendar year, furnish to such payee, on or
24 before January 31, of the succeeding year, a written statement

1 showing the name of the payer, the name of the payee and the payee's
2 Social Security account number, if any, the total amount paid
3 subject to taxation, and the total amount deducted and withheld as
4 tax and such other information as the Tax Commission may require.
5 Any payer who fails to withhold or pay to the Tax Commission any
6 sums herein required to be withheld or paid shall be personally and
7 individually liable therefor to the State of Oklahoma.

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

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

17 F. Certain foreign corporations. In lieu of the tax imposed in
18 the first paragraph of subsection D of this section, for all taxable
19 years beginning after December 31, ~~1989~~ 2021, there shall be imposed
20 on foreign corporations, as defined in the Internal Revenue Code, a
21 tax of ~~six percent (6%)~~ four percent (4%) instead of thirty percent
22 (30%) as used in the Internal Revenue Code, where such income is
23 received from sources within Oklahoma, in accordance with the
24

1 provisions of the Internal Revenue Code and the Oklahoma Income Tax
2 Act.

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

23 G. Fiduciaries. A tax is hereby imposed upon the Oklahoma
24 taxable income of every trust and estate at the same rates as are

1 provided in subsection B or C of this section for single
2 individuals. Fiduciaries are not allowed a deduction for any
3 federal income tax paid.

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

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

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

22 Section 3624. A. There is hereby created the Oklahoma Film
23 Enhancement Rebate Program. A rebate in the amount of up to
24 seventeen percent (17%) of documented expenditures made in Oklahoma

1 directly attributable to the production of a film, television
2 production, or television commercial, as defined in Section 3623 of
3 this title, in this state, may be paid to the production company
4 responsible for the production. Provided, for documented
5 expenditures made after July 1, 2009, the rebate amount shall be
6 thirty-five percent (35%), except as provided in subsection B of
7 this section.

8 B. The amount of rebate paid to the production company as
9 provided for in subsection A of this section shall be increased by
10 an additional two percent (2%) of documented expenditures if a
11 production company spends at least Twenty Thousand Dollars
12 (\$20,000.00) for the use of music created by an Oklahoma resident
13 that is recorded in Oklahoma or for the cost of recording songs or
14 music in Oklahoma for use in the production.

15 C. The rebate program shall be administered by the ~~Office of~~
16 ~~the Oklahoma Film and Music Commission~~ Oklahoma Film and Music
17 Office within the Oklahoma Department of Commerce and the Oklahoma
18 Tax Commission, as provided in the Compete with Canada Film Act.

19 D. To be eligible for a rebate payment:

20 1. The production company responsible for a film, television
21 production, or television commercial, as defined in Section 3623 of
22 this title, made in this state shall submit documentation to the
23 ~~Office of the Oklahoma Film and Music Commission~~ Oklahoma Film and
24 Music Office of the amount of wages paid for employment in this

1 state to residents of this state directly relating to the production
2 and the amount of other production costs incurred in this state
3 directly relating to the production;

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

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

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

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

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

1 E. A production company shall not be eligible to receive both a
2 rebate payment pursuant to the provisions of Section 3621 et seq. of
3 this title and an exemption from sales taxes pursuant to the
4 provisions of paragraph 23 of Section 1357 of this title. If a
5 production company has received such an exemption from sales taxes
6 and submits a claim for rebate pursuant to the provisions of the
7 Compete with Canada Film Act, the company shall be required to fully
8 repay the amount of the exemption to the Tax Commission. A claim
9 for a rebate shall include documentation from the Tax Commission
10 that repayment has been made as required herein or shall include an
11 affidavit from the production company that the company has not
12 received an exemption from sales taxes pursuant to the provisions of
13 paragraph 21 of Section 1357 of this title.

14 F. The Office shall approve or disapprove all claims for rebate
15 and shall notify the Tax Commission. The Tax Commission shall, upon
16 notification of approval from the ~~Office of the Film and Music~~
17 ~~Commission~~ Oklahoma Film and Music Office, issue payment for all
18 approved claims from funds in the Oklahoma Film Enhancement Rebate
19 Program Revolving Fund created in Section 3625 of this title.
20 Excluding any rebate payments to high impact productions as provided
21 for in subsection G of this section, the amount of claims
22 prequalified and approved by the Office for any single fiscal year
23 shall not exceed Eight Million Dollars (\$8,000,000.00). If the
24 amount of approved claims exceeds the amount specified in this

1 subsection in a fiscal year, payments shall be made in the order in
2 which the claims are approved by the Office. If an approved claim
3 is not paid in whole or in part, the unpaid claim or unpaid portion
4 may be paid in the following fiscal year subject to the limitations
5 specified in this subsection. The liability of the State of
6 Oklahoma to make incentive payments pursuant to this act shall be
7 limited to the balance of the Oklahoma Film Enhancement Rebate
8 Program Revolving Fund.

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

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

16 3. If the high impact production otherwise meets all of the
17 requirements of the Compete ~~With~~ with Canada Act and the Office
18 gives final approval to rebate claims, such rebate claims shall not
19 be subject to the Eight Million Dollar (\$8,000,000.00) cap provided
20 for in subsection F of this section.

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

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

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

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

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

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

4 B. No teacher candidate shall be eligible for certification
5 until successfully completing the competency examination except
6 those candidates who make application to the State Board and meet
7 the criteria for the alternative placement program pursuant to
8 Section 6-122.3 of this title. Certification shall be limited to
9 areas of approval in which the certified teacher has successfully
10 completed the examination. Subject to the provisions of subsection
11 C of this section, testing for certification for subjects in which a
12 teacher candidate or teacher is seeking a minor teaching assignment
13 or an endorsement to teach shall be limited to the specific subject
14 area test.

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

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

22 2. Except as otherwise provided for in this paragraph,
23 certification in early childhood, elementary, or special education
24

1 shall require completion of an appropriate teacher education program
2 approved by the Commission.

3 Any teacher who is certified to teach elementary education may
4 be certified in early childhood education upon meeting the
5 requirements provided in law and successful completion of the
6 appropriate subject area portion of the examination. Any teacher
7 who is certified to teach early childhood education may be certified
8 in elementary education upon meeting the requirements provided in
9 law and successful completion of the appropriate subject area
10 portion of the examination. Any special education teacher who
11 becomes certified to teach through completion of an accredited
12 teacher preparation program may be certified in early childhood or
13 elementary education upon meeting the requirements provided in law
14 and successful completion of the appropriate subject portion of the
15 examination. Any teacher who becomes certified to teach through
16 completion of an accredited teacher preparation program or becomes
17 alternatively certified to teach through the Troops to Teachers
18 program may be certified in special education upon meeting the
19 requirements provided in law and successful completion of the
20 appropriate subject area portion of the examination. Any special
21 education teacher who has not completed a Commission-approved
22 teacher education program in elementary education or early childhood
23 education but who has successfully completed the subject area
24 portion of the examination may be certified in elementary education

1 or early childhood education for the purpose of providing direct
2 instruction and serving as the teacher of record for grading
3 purposes in special education settings only.

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

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

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

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

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

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

21 3. Individuals employed by a school district under an emergency
22 or provisional certificate shall not be considered career teachers
23 and therefore not entitled to the protections of the Teacher Due
24 Process Act of 1990.

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

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

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

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

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

7 Section 11-103.6. A. 1. The State Board of Education shall
8 adopt subject matter standards for instruction of students in the
9 public schools of this state that are necessary to ensure there is
10 attainment of desired levels of competencies in a variety of areas
11 to include language, mathematics, science, social studies ~~and,~~
12 communication, and health and physical education.

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

17 3. All students shall gain literacy at the elementary and
18 secondary levels. Students shall develop skills in reading,
19 writing, speaking, computing and critical thinking. For purposes of
20 this section, critical thinking means a manner of analytical
21 thinking which is logical and uses linear factual analysis to reach
22 a conclusion. They ~~also~~ shall learn about cultures and environments
23 - their own and those of others with whom they share the earth. All
24 students shall receive the instruction needed to lead healthy and

1 physically active lifestyles. Students, therefore, shall study
2 social studies, literature, languages, the arts, health, mathematics
3 and science. Such curricula shall provide for the teaching of a
4 hands-on career exploration program in cooperation with technology
5 center schools.

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

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

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

18 7. At a minimum, the subject matter standards for mathematics
19 shall require mastery of the standard algorithms in mathematics,
20 which is the most logical, efficient way of solving a problem that
21 consistently works, and for students to attain fluency in Euclidian
22 geometry.

23 8. The subject matter standards for history, social studies and
24 United States Government shall include study of important historical

1 documents, including the United States Constitution, Declaration of
2 Independence, Emancipation Proclamation, Federalist Papers and other
3 documents with significant history and heritage of the United
4 States, and the content of the United States naturalization test,
5 with an emphasis on the specific content of the test and the ideas
6 and concepts it references. Beginning with the 2022-2023 school
7 year, the United States naturalization test shall be administered in
8 accordance with subsection F of this section.

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

16 10. The subject matter standards for health and physical
17 education shall include but not be limited to the domains of
18 physical, emotional, social and intellectual health. Health
19 literacy shall include the ability to obtain, process and understand
20 basic health information and services needed to make appropriate
21 health decisions. Health shall also include the importance of
22 proper nutrition and exercise, mental health and wellness, substance
23 abuse, coping skills for understanding and managing trauma,
24 establishing and maintaining positive relationships and responsible

1 decision making. Physical literacy shall include the ability to
2 move with competence and confidence in a wide variety of physical
3 activities in multiple environments that benefit the healthy
4 development of the whole person.

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

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

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

18 3. Three units or sets of competencies of laboratory science
19 approved for college admission requirements, including one unit or
20 set of competencies of life science, meeting the standards for
21 Biology I; one unit or set of competencies of physical science,
22 meeting the standards for Physical Science, Chemistry or Physics;
23 and one unit or set of competencies from the domains of physical
24

1 science, life science or earth and space science such that the
2 content and rigor is above Biology I or Physical Science;

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

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

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

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

23 C. In lieu of the requirements of subsection B of this section
24 which requires a college preparatory/work ready curriculum, a
25

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

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

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

- 20 a. American Literature,
- 21 b. English Literature,
- 22 c. World Literature,
- 23 d. Advanced English Courses, or

1 e. other English courses with content and/or rigor equal
2 to or above grammar and composition;

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

8 a. Algebra II,

9 b. Geometry or Geometry taught in a contextual
10 methodology,

11 c. Trigonometry,

12 d. Math Analysis or Precalculus,

13 e. Calculus,

14 f. Statistics and/or Probability,

15 g. Computer Science or acceptance and successful
16 completion of one (1) year of a full-time, three-hour
17 career and technology program leading to an industry
18 credential/certificate or college credit. The State
19 Board of Career and Technology Education shall
20 promulgate rules to define the provisions of this ~~act~~
21 section related to the accepted industry-valued
22 credentials which are industry-endorsed or industry-
23 aligned. The list of accepted industry-valued
24

1 credentials shall be reviewed annually and updated at
2 least every three (3) years by the Board,

3 h. (1) contextual mathematics courses which enhance
4 technology preparation, or

5 (2) a science, technology, engineering and math
6 (STEM) block course meeting the requirements for
7 course competencies listed in paragraph 2 of
8 subsection B of this section, whether taught at
9 a:

10 (a) comprehensive high school, or

11 (b) technology center school when taken in the
12 tenth, eleventh or twelfth grade, taught by
13 a certified teacher, and approved by the
14 State Board of Education and the independent
15 district board of education,

16 i. mathematics courses taught at a technology center
17 school by a teacher certified in the secondary subject
18 area when taken in the tenth, eleventh or twelfth
19 grade upon approval of the State Board of Education
20 and the independent district board of education, or

21 j. any other mathematics course with content and/or rigor
22 equal to or above Algebra I;

23 3. Science - Three units or sets of competencies, to consist of
24 one unit or set of competencies of Biology I or Biology I taught in
25

1 a contextual methodology, and two units or sets of competencies in
2 the areas of life, physical, or earth science or technology which
3 may include, but are not limited to, the following courses:

- 4 a. Chemistry I,
- 5 b. Physics,
- 6 c. Biology II,
- 7 d. Chemistry II,
- 8 e. Physical Science,
- 9 f. Earth Science,
- 10 g. Botany,
- 11 h. Zoology,
- 12 i. Physiology,
- 13 j. Astronomy,
- 14 k. Applied Biology/Chemistry,
- 15 l. Applied Physics,
- 16 m. Principles of Technology,
- 17 n. qualified agricultural education courses,
- 18 o. (1) contextual science courses which enhance
19 technology preparation, or
20 (2) a science, technology, engineering and math
21 (STEM) block course meeting the requirements for
22 course competencies listed in paragraph 3 of
23 subsection B of this section, whether taught at
24 a:

1 (a) comprehensive high school, or

2 (b) technology center school when taken in the
3 tenth, eleventh or twelfth grade, taught by
4 a certified teacher, and approved by the
5 State Board of Education and the independent
6 district board of education,

7 p. science courses taught at a technology center school
8 by a teacher certified in the secondary subject area
9 when taken in the tenth, eleventh or twelfth grade
10 upon approval of the State Board of Education and the
11 independent district board of education, or

12 q. other science courses with content and/or rigor equal
13 to or above Biology I;

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

20 a. World History,

21 b. Geography,

22 c. Economics,

23 d. Anthropology, or
24
25

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

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

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

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

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

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

8 F. 1. In addition to the curriculum requirements of either
9 subsection B or D of this section, beginning with ninth graders in
10 the 2021-22 school year, in order to graduate from a public high
11 school accredited by the State Board of Education, students shall
12 pass the United States naturalization test pursuant to the
13 provisions of this subsection.

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

21 3. School districts shall exempt students with disabilities
22 whose individualized education program (IEP), consistent with state
23 law, indicates that the student is to be assessed with alternate
24

1 achievement standards through the Oklahoma Alternate Assessment
2 Program (OAAP).

3 G. For purposes of this section:

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

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

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

19 4. "Sets of competencies" means instruction in those skills and
20 competencies that are specified in the subject matter standards
21 adopted by the State Board of Education and other skills and
22 competencies adopted by the Board, without regard to specified
23 instructional time; and
24

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

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

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

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

22 4. Technology center school districts may offer programs
23 designed in cooperation with institutions of higher education which
24 have an emphasis on a focused field of career study upon approval of
25

1 the State Board of Education and the independent district board of
2 education. Students in the tenth grade may be allowed to attend
3 these programs for up to one-half (1/2) of a school day and credit
4 for the units or sets of competencies required in paragraphs 2, 3
5 and 6 of subsection B or D of this section shall be given if the
6 courses are taught by a teacher certified in the secondary subject
7 area; provided, credit for units or sets of competencies pursuant to
8 subsection B of this section shall be approved for college admission
9 requirements.

10 5. If a student enrolls in a concurrent course, the school
11 district shall not be responsible for any costs incurred for that
12 course, unless the school district does not offer enough course
13 selection during the student's secondary grade years to allow the
14 student to receive the courses needed to meet the graduation
15 requirements of this section. If the school district does not offer
16 the necessary course selection during the student's secondary grade
17 years, it shall be responsible for the cost of resident tuition at
18 an institution in The Oklahoma State System of Higher Education,
19 fees, and books for the concurrent enrollment course, and providing
20 for transportation to and from the institution to the school site.

21 It is the intent of the Legislature that for students enrolled
22 in a concurrent enrollment course which is paid for by the school
23 district pursuant to this paragraph, the institution charge only the
24 supplementary and special service fees that are directly related to

1 the concurrent enrollment course and enrollment procedures for that
2 student. It is further the intent of the Legislature that fees for
3 student activities and student service facilities, including the
4 student health care and cultural and recreational service fees, not
5 be charged to such students.

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

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

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

22 I. As a condition of receiving accreditation from the State
23 Board of Education, all students in grades nine through twelve shall
24 enroll in a minimum of six periods, or the equivalent in block

1 scheduling or other scheduling structure that allows for instruction
2 in sets of competencies, of rigorous academic and/or rigorous
3 vocational courses each day, which may include arts, vocal and
4 instrumental music, speech classes, and physical education classes.

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

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

21 3. Internet-based courses or vocational-technical courses
22 utilizing integrated or embedded skills for which no subject matter
23 standards have been adopted by the State Board of Education may be
24 approved by the Board, in consultation with the Oklahoma Department

1 of Career and Technology Education if the courses are offered at a
2 technology center school district, if such courses incorporate
3 standards of nationally recognized professional organizations and
4 are taught by certified teachers.

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

13 K. The State Board of Education shall provide an option for
14 high school graduation based upon attainment of the desired levels
15 of competencies as required in tests pursuant to the provisions of
16 Section 1210.508 of this title. Such option shall be in lieu of the
17 amount of course credits earned.

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

22 M. Children who have individualized education programs pursuant
23 to the Individuals with Disabilities Education Act (IDEA), and who
24 satisfy the graduation requirements through the individualized
25

1 education program for that student shall be awarded a standard
2 diploma.

3 N. Students who enter the ninth grade in or prior to the 2007-
4 08 school year who are enrolled in an alternative education program
5 and meet the requirements of their plans leading to high school
6 graduation developed pursuant to Section 1210.568 of this title
7 shall be awarded a standard diploma.

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

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

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

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

1 remediation or intervention and the opportunity to complete the
2 curriculum units or sets of competencies required by this section to
3 obtain a standard diploma. Students who re-enroll in the school
4 district to meet the graduation requirements of this section shall
5 be exempt from the hourly instructional requirements of Section 1-
6 111 of this title and the six-period enrollment requirements of this
7 section.

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

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

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

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

- 20 1. County government;
- 21 2. The Oklahoma State Regents for Higher Education, the
22 institutions, centers or other constituent agencies of The Oklahoma
23 State System of Higher Education;
- 24 3. The telecommunications network known as OneNet;

1 4. The Department of Public Safety gun range;

2 5. The State Treasurer for the following purchases:

3 a. services including, but not limited to, legal services
4 to assist in the administration of the Uniform
5 Unclaimed Property Act, as provided in Section 668 of
6 Title 60 of the Oklahoma Statutes, and

7 b. software, hardware and associated services to assist
8 in the administration of funds and securities held by
9 the state, as provided in Section 71.2 of Title 62 of
10 the Oklahoma Statutes;

11 6. Statutorily allowed interagency agreements between state
12 agencies;

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

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

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

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

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

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

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

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

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

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

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

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

22 B. 1. Each agency shall file the number of copies specified by
23 the Secretary of all new rules, and all amendments, revisions or
24 revocations of existing rules attested to by the agency, pursuant to

1 the provisions of Section 254 of this title, with the Office within
2 thirty (30) calendar days after they become finally adopted.

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

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

7 b. shall not unnecessarily repeat statutory language.

8 Whenever it is necessary to refer to statutory
9 language in order to effectively convey the meaning of
10 a rule interpreting that language, the reference shall
11 clearly indicate the portion of the language which is
12 statutory and the portion which is the agency's
13 amplification or interpretation of that language,

14 c. shall indicate whether a rule is new, amends an
15 existing permanent rule or repeals an existing
16 permanent rule. If a rule amends an existing rule,
17 the rule shall indicate the language to be deleted
18 typed with a line through the language and language to
19 be inserted typed with the new language underscored,

20 d. shall state if the rule supersedes an existing
21 emergency rule,

22 e. shall include a reference to any rule requiring a new
23 or revised form in a note to the rule. The Secretary
24

1 shall insert that reference in "The Oklahoma Register"
2 as a notation to the affected rule,

3 f. shall prepare, in plain language, a statement of the
4 gist of the rule and an analysis of new or amended
5 rules. The analysis shall include but not be limited
6 to a reference to any statute that the rule
7 interprets, any related statute or any related rule,

8 g. may include with its rules, brief notes,
9 illustrations, findings of facts, and references to
10 digests of Supreme Court cases, other court decisions,
11 or Attorney General's opinions, and other explanatory
12 material. Such material may be included if the
13 material is labeled or set forth in a manner which
14 clearly distinguishes it from the rules,

15 h. shall include other information, in such form and in
16 such manner as is required by the Secretary, and

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

23 C. The Secretary is authorized to determine a numbering system
24 and other standardized format for documents to be filed and may

1 refuse to accept for publication any document that does not
2 substantially conform to the promulgated rules of the Secretary.

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

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

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

21 G. In consultation with the Adjutant General, the Secretary
22 shall establish a method for the publication and archiving of all
23 military publications received by the Secretary of State from the
24 Adjutant General pursuant to the Oklahoma Uniform Code of Military
25

1 Justice and the Oklahoma State Guard Act. Military publications
2 shall be defined in accordance with Section 801 of Title 44 of the
3 Oklahoma Statutes. The Secretary may also authorize or require the
4 filing of military publications by or through electronic means in
5 such form and manner as is required by the Secretary. This
6 subsection shall only apply to military publications promulgated
7 after October 1, 2019.

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

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

18 SECTION 57. It being immediately necessary for the preservation
19 of the public peace, health or safety, an emergency is hereby
20 declared to exist, by reason whereof this act shall take effect and
21 be in full force from and after its passage and approval.

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