

STATE OF OKLAHOMA

1st Session of the 44th Legislature (1993)

COMMITTEE SUBSTITUTE

FOR

HOUSE BILL NO. 1478

By: Adair

COMMITTEE SUBSTITUTE

An Act relating to game and fish; providing for a certain wildlife program; providing for contracts for certain approved projects on private lands; providing for contents; providing for certain contributions; authorizing certain deductions; providing for liability; requiring reports; detailing contents; providing for codification; and declaring an emergency.

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

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 3-312 of Title 29, unless there is created a duplication in numbering, reads as follows:

A. In order to encourage deer, turkey, pheasant, dove, quail and waterfowl habitat conservation on private lands, the Department of Wildlife Conservation shall establish a program for wildlife habitat development, preservation, restoration, and management on private lands. To implement the program, the Department shall enter into ten-year contracts for approved projects on privately owned lands detailing the landowners' responsibilities.

B. Expenditures by a private landowner on private land for the deer, turkey, pheasant, dove, quail and waterfowl projects approved by the Department and covered by the contract shall be considered a contribution to the state for state income tax purposes. The contribution shall be considered a deduction from Oklahoma taxable income.

C. For purposes of state income tax, any person making contributions to the state pursuant to subsection B of this section shall submit with the required income tax forms, a copy of

a written annual inspection report from the Oklahoma Wildlife Conservation Commission affirming that the person is in compliance with the terms of the contract.

D. The Oklahoma Tax Commission shall submit an annual report by January 31st of the year following the filing year to the Wildlife Department, as to the amount of contributions made to the state pursuant to subsection B of this section. The report shall not identify the names of the parties to the contracts. The Department of Wildlife Conservation shall submit a written report by March 1 of each year to the Speaker of the House of Representatives and the President Pro Tempore of the Senate detailing:

1. The amount of contributions made during the previous calendar year;
2. The number of persons participating in the program; and
3. The number of acres involved in the program.

E. Nothing in this section or in the contract executed pursuant to subsection A of this section shall be interpreted or construed to constitute a financial or general obligation of the state. No state revenue shall be used to guarantee or pay for any damages to property or injury to persons as a result of the provisions of this section or the contract.

SECTION 2. It being immediately necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.