

SB 1382

THE STATE SENATE
Tuesday, February 24, 2004

Senate Bill No. 1382

SENATE BILL NO. 1382 - By: MONSON of the Senate and STANLEY of the House.

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 2357.33, which relates to income tax credits; deleting time limit on tax credit; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 2001, Section 2357.33, is amended to read as follows:

Section 2357.33 A. For taxable years beginning after December 31, 1999, ~~and before January 1, 2005,~~ there shall be allowed a credit against the tax imposed by Section 2355 of ~~Title 68 of the Oklahoma Statutes~~ this title for amounts paid by a taxpayer operating one or more food service establishments for immunizations against Hepatitis A for employees of the taxpayer who work in such establishments.

B. As used in this section, "food service establishment" means an establishment where food or drink is offered for sale or sold to the public and which is licensed pursuant to the provisions of Section 1-1118 of Title 63 of the Oklahoma Statutes.

C. The amount of the credit allowed pursuant to the provisions of this section for each employee of the taxpayer shall not exceed

1 the usual and customary fee that would be allowed for an
2 immunization against Hepatitis A as approved by the State and
3 Education Employees Group Insurance Board.

4 D. The credit provided by this section shall be available to
5 the taxpayer in the tax year in which an employee was immunized and
6 shall not carry forward to subsequent tax years. Such credit shall
7 not be refunded to the taxpayer.

8 SECTION 2. This act shall become effective November 1, 2004.

9 COMMITTEE REPORT BY: COMMITTEE ON FINANCE, dated 2-17-04 - DO PASS,
10 As Coauthored.