

# HOUSE JOURNAL

## First Regular Session of the Forty-ninth Legislature of the State of Oklahoma

**Forty-sixth Legislative Day, Monday, April 21, 2003**

The House was called to order by Representative Dorman.

The roll was called with 101 Members present.

Representative Dorman declared a quorum present.

Prayer was offered by Mayor Larry Thoma, Elgin Assembly of God Church, Elgin.

Upon motion of Representative Dorman, Mayor Thoma was confirmed as House Chaplain for this legislative week.

The Journal for the last legislative day was approved.

### **Speaker Pro Tempore Hilliard Presiding**

### **ENGROSSED AND ENROLLED MEASURES**

**HAs to SBs 3, 78, 80, 81, 90, 91, 92, 93, 132, 133, 176, 177, 360, 453, 492, 596, 635, 636, 668 and 675** were reported correctly engrossed, properly signed, in open session, and the measures, as amended, were ordered returned to the Honorable Senate.

### **MESSAGES FROM THE SENATE**

Announcing that Enrolled **HBs 1160, 1247 and 1326** have been read at length for the fourth time and signed by the Presiding Officer of Senate, in open session.

The above measures were ordered transmitted to the Honorable Governor.

**Transmitting enrolled measures**

Advising fourth reading of and transmitting for signature Enrolled **SBs 326, 561, 608** and **665**.

The above-numbered enrolled measures were, after fourth reading, properly signed and ordered returned to the Honorable Senate.

**Returning engrossed measures, as amended**

Announcing the passage of and returning engrossed measures as amended: **HBs 1269, 1313, 1430** - Coauthored by Senators Lawler, Monson, **1569** and **1802**.

Senate amendments were read on the above numbered measures.

**Conference requested**

Advising rejection of **HAs** to **SB 520** and requesting conference thereon, the Senate conferees to be named later.

**Returning engrossed measure**

Announcing the passage of **HCR 1005** - Coauthored by Senators Helton and Milacek.

The above-numbered measure was referred for enrollment.

**Transmitting engrossed measure**

Announcing the passage of the following engrossed measure.

The measure was introduced and read.

**SCR 21** – By Morgan of the Senate and Paulk of the House.

A Concurrent Resolution recalling from the Office of the Governor Enrolled Senate Bill No. 793 passed by the 1st Session of the 49th Oklahoma Legislature.

**GENERAL ORDER**

**SB 557** by Coffee et al of the Senate and Hiett of the House was read and considered.

Representative Hiett moved to amend **SB 557** by striking the title, the enacting clause and the entire measure and inserting in lieu thereof a floor substitute, which amendment was declared adopted. (Copies for Members)

Representative Hiett moved to amend the floor substitute, Page 11, Section 7, Line 23 by deleting the language "hepatitis A vaccination," and Line 24 by deleting the words "pneumococcal vaccination", which amendment was declared adopted.

Representative Hiett moved to amend the floor substitute by adding a new Section 8 to read as follows, and renumbering subsequent section, which amendment was declared adopted:

"SECTION 8. AMENDATORY 59 O.S. 2001, Section 492, is amended to read as follows:

Section 492. A. Every person shall be regarded as practicing allopathic medicine within the meaning and provisions of this act, who shall append to his or her name the letters "M.D.", "Physician" or any other title, letters or designation which represent that such person is a physician, or who shall for a fee or any form of compensation diagnose and/or treat disease, injury or deformity of persons in this state by any allopathic legend drugs, surgery, manual, or mechanical treatment unless otherwise authorized by law.

B. A hospital or related institution as such terms are defined in Section 1-701 of Title 63 of the Oklahoma Statutes, which has the principal purpose or function of providing hospital or medical care, including but not limited to any corporation, association, trust, or other organization organized and operated for such purpose, may employ one or more persons who are duly licensed to practice medicine in this state without being regarded as itself practicing medicine within the meaning and provisions of this section. The employment by the hospital or related institution of any person who is duly licensed to practice medicine in this state shall not, in and of itself, be considered as an act of unprofessional conduct by the person so employed. Nothing provided herein shall eliminate, limit, or restrict the liability for any act or failure to act of any hospital, any hospital's employees, or persons duly licensed to practice medicine.

C. The definition of the practice of medicine and surgery shall include, but is not limited to:

1. Advertising, holding out to the public, or representing in any manner that one is authorized to practice medicine and surgery in this state;

2. Any offer or attempt to prescribe, order, give, or administer any drug or medicine and surgery for the use of any other person, except as otherwise authorized by law;

3. a. Any offer or attempt, except as otherwise authorized by law, to prevent, diagnose, correct, or treat in any manner or by any means, methods, devices, or instrumentalities except for manual manipulation any disease, illness, pain, wound, fracture, infirmity, defect, or abnormal physical or mental condition of any person, including the management of pregnancy and parturition, except as otherwise authorized by law.

b. Except as provided in subsection D of this section, performance by a person outside of this state, through an ongoing regular arrangement, of diagnostic or treatment services through electronic communications for any patient whose condition is being diagnosed or treated within this state. A person who performs any of the functions covered by this subparagraph submits himself or herself to the jurisdiction of the courts of this state for the purposes of any cause of action resulting from the functions performed.

c. Nothing in the Oklahoma Allopathic Medical and Surgical Licensure and Supervision Act shall be construed to affect or give jurisdiction to the Board over any person other than medical doctors or persons holding themselves out as medical doctors;

4. Any offer or attempt to perform any surgical operation upon any person, except as otherwise authorized by law; ~~and~~

5. Expert witness testimony; and

6. The use of the title Doctor of Medicine, Physician, Surgeon, Physician and Surgeon, Dr., M.D. or any combination thereof in the conduct of any occupation or profession pertaining to the prevention, diagnosis, or treatment of human disease or condition unless, where appropriate, such a designation additionally contains the description of another branch of the healing arts for which one holds a valid license in this state.

D. The practice of medicine and surgery, as defined in this section, shall not include:

1. A student while engaged in training in a medical school approved by the Board or while engaged in graduate medical training under the supervision of the medical staff of a hospital or other health care facility approved by the state medical board for such training, except that a student engaged in graduate medical training shall hold a license issued by the Board for such training;

2. Any person who provides medical treatment in cases of emergency where no fee or other consideration is contemplated, charged or received;

3. A commissioned medical officer of the armed forces of the United States or medical officer of the United States Public Health Service of the Veterans Administration of the United States in the discharge of official duties and/or within federally controlled facilities; and provided that such person shall be fully licensed to practice medicine and surgery in one or more jurisdictions of the United States; provided further that such person who holds a medical license in this state shall be subject to the provisions of the Oklahoma Allopathic Medical and Surgical Licensure and Supervision Act;

4. Any person licensed under any other act when properly practicing in the healing art for which that person is duly licensed;

5. The practice of those who endeavor to prevent or cure disease or suffering by spiritual means or prayer;

6. Any person administering a domestic or family remedy to a member of such person's own family;

7. Any person licensed to practice medicine and surgery in another state or territory of the United States who renders emergency medical treatment or briefly provides critical medical service at the specific lawful direction of a medical institution or federal agency that assumes full responsibility for that treatment or service and is approved by the Board;

8. Any person who is licensed to practice medicine and surgery in another state or territory of the United States whose sole purpose and activity is limited to brief actual consultation with a specific physician who is licensed to practice medicine and surgery by the Board, other than a person with a special or restricted license; or

9. The practice of any other person as licensed by appropriate agencies of this state, provided that such duties are consistent with the accepted standards of the person's profession and the person does not represent himself or herself as a Doctor of Medicine, Physician, Surgeon, Physician and Surgeon, Dr., M.D., or any combination thereof.

E. Nothing in the Oklahoma Allopathic Medical and Surgical Licensure and Supervision Act shall prohibit:

1. The service rendered by a physician's unlicensed trained assistant, if such service is rendered under the supervision and control of a licensed physician pursuant to Board rules, provided such rules are not in conflict with the provisions of any other healing arts licensure act or rules promulgated pursuant to such act; or

2. The service of any other person duly licensed or certified by the state to practice the healing arts.

F. Nothing in the Oklahoma Allopathic Medical and Surgical Licensure and Supervision Act shall prohibit services rendered by any person not licensed by the Board and practicing any nonallopathic healing practice.”

Representative Hiett moved that **SB 557** be advanced from General Order, which motion was declared adopted.

By unanimous consent, upon request of Representative Hiett, **SB 557** was considered engrossed and placed on Third Reading and Final Passage.

### **THIRD READING**

**SB 557** was read at length for the third time. On passage of the measure and emergency, the roll call was as follows:

Aye: Adkins, Armes, Askins, Balkman, Bengé, Blackburn, Blackwell, Bonny, Boren, Braddock, Brannon, Calvey, Carey, Cargill, Case, Claunch, Coleman, Covey, Cox, Dank, Davis, Deutschendorf, DeWitt, Dorman, Easley, Eddins, Ellis, Erwin, Ferguson, Gilbert, Graves, Greenwood, Hamilton, Harrison, Hefner, Hiett, Hilliard, Hutchison, Ingmire, Jones, Kirby, Lamons, Langmacher, Leist, Lerblance, Lindley, Liotta, Maddux, McCarter, McClain, McIntyre, Miller (Doug), Miller (Ray), Mitchell, Morgan (Danny), Nance, Nations, Newport, O'Neal, Paulk, Peters, Peterson, Pettigrew, Phillips, Piatt, Plunk, Reynolds, Rice, Roan, Roberts, Roggow, Smaligo, Smith (Dale), Smith (Hopper), Smithson, Staggs, Steele, Sullivan, Sweeden, Taylor, Tibbs, Turner, Tyler, Walker, Wells, Wilson, Wilt, Winchester, Worthen, Wright, Young, Mr. Speaker.--92.

Excused: Ericson, Hastings, Morgan (Fred), Perry, Pope, Stanley, Toure, Trebilcock, Vaughn.--9.

The measure and emergency passed.

**SB 557** was referred for engrossment.

### **PENDING CONSIDERATION OF SAs**

**SAs to HB 1140** were called up for consideration.

Coauthored by Representative(s) Dank, Nance

Upon motion of Representative Peters, the House concurred in the **SAs** to **HB 1140**.

**HB 1140**, as amended by the Honorable Senate, was read at length for the fourth time and the roll was called on the measure as follows:

Aye: Adkins, Armes, Askins, Balkman, Bengé, Blackburn, Blackwell, Bonny, Boren, Braddock, Brannon, Calvey, Carey, Cargill, Case, Claunch, Coleman, Covey, Cox, Dank, Davis, Deutschendorf, DeWitt, Dorman, Easley, Eddins, Ellis, Ericson, Erwin, Ferguson, Gilbert, Graves, Greenwood, Hamilton, Harrison, Hastings, Hefner, Hiatt, Hilliard, Hutchison, Ingmire, Jones, Kirby, Lamons, Langmacher, Leist, Lerblance, Lindley, Liotta, McCarter, McClain, McIntyre, Miller (Doug), Miller (Ray), Mitchell, Morgan (Danny), Morgan (Fred), Nance, Nations, Newport, Paulk, Perry, Peters, Peterson, Pettigrew, Phillips, Piatt, Plunk, Reynolds, Rice, Roan, Roberts, Roggow, Smaligo, Smith (Hopper), Smithson, Staggs, Steele, Sullivan, Sweeden, Taylor, Tibbs, Toure, Trebilcock, Turner, Tyler, Walker, Wells, Wilson, Wilt, Winchester, Worthen, Wright, Young.--94.

Excused: Maddux, O'Neal, Pope, Smith (Dale), Stanley, Vaughn, Mr. Speaker.--7.

The measure passed.

Senate amendments were properly signed, in open session, and the above-numbered measure was referred for enrollment.

## GENERAL ORDER

**SB 554** by Nichols of the Senate and Cox of the House was read and considered.

Representative Cox moved that **SB 554** be advanced from General Order, which motion was declared adopted.

By unanimous consent, upon request of Representative Cox, **SB 554** was considered engrossed and placed on Third Reading and Final Passage.

## THIRD READING

**SB 554** was read at length for the third time. On passage of the measure and emergency, the roll call was as follows:

Aye: Adkins, Armes, Askins, Balkman, Bengé, Blackburn, Blackwell, Bonny, Boren, Braddock, Brannon, Calvey, Carey, Cargill, Case, Claunch, Coleman, Covey, Cox, Dank, Davis, Deutschendorf, DeWitt, Dorman, Easley, Eddins, Ellis, Ericson, Erwin, Ferguson, Gilbert, Graves, Greenwood, Hamilton, Harrison, Hastings, Hefner, Hiatt, Hilliard, Hutchison, Ingmire, Jones, Kirby, Lamons, Langmacher, Leist, Lerblance, Lindley, Liotta, McCarter, McClain, McIntyre, Miller (Doug), Miller (Ray), Mitchell, Morgan (Danny), Morgan (Fred), Nance, Nations, Newport, O'Neal, Paulk, Perry, Peters, Peterson, Pettigrew, Phillips, Piatt, Plunk, Pope, Reynolds, Roan, Roberts, Roggow, Smaligo, Smith (Dale),

Smith (Hopper), Smithson, Staggs, Steele, Sullivan, Sweeden, Taylor, Tibbs, Toure, Trebilcock, Turner, Tyler, Walker, Wells, Wilson, Wilt, Winchester, Worthen, Wright, Young.--96.

Excused: Maddux, Rice, Stanley, Vaughn, Mr. Speaker.--5.

The measure and emergency passed.

**SB 554** was referred for engrossment.

## GENERAL ORDER

**SB 818** by Wilkerson of the Senate and Askins of the House was read and considered.

Representative Askins moved to amend **SB 818** by striking the enacting clause, which amendment was declared adopted.

Representative Askins moved that **SB 818** be advanced from General Order, which motion was declared adopted.

By unanimous consent, upon request of Representative Askins, **SB 818** was considered engrossed and placed on Third Reading and Final Passage.

## THIRD READING

**SB 818** was read at length for the third time. On passage of the measure and emergency, the roll call was as follows:

Aye: Adkins, Armes, Askins, Blackburn, Blackwell, Bonny, Boren, Braddock, Brannon, Carey, Case, Claunch, Covey, Cox, Deutschendorf, DeWitt, Dorman, Easley, Eddins, Ellis, Erwin, Ferguson, Gilbert, Hamilton, Harrison, Hefner, Hilliard, Hutchison, Ingmire, Kirby, Lamons, Langmacher, Leist, Lerblance, Lindley, McCarter, McClain, McIntyre, Miller (Doug), Miller (Ray), Mitchell, Morgan (Danny), Nance, Nations, Newport, Paulk, Perry, Peterson, Phillips, Plunk, Pope, Roan, Roberts, Smith (Dale), Smithson, Staggs, Sullivan, Sweeden, Taylor, Toure, Trebilcock, Turner, Tyler, Walker, Wells, Wilson, Wilt, Mr. Speaker.--68.

Nay: Balkman, Bengue, Calvey, Cargill, Coleman, Dank, Davis, Ericson, Graves, Greenwood, Hastings, Hiatt, Jones, Liotta, Morgan (Fred), O'Neal, Peters, Pettigrew, Piatt, Reynolds, Roggow, Smaligo, Smith (Hopper), Steele, Tibbs, Winchester, Worthen, Wright, Young.--29.

Excused: Maddux, Rice, Stanley, Vaughn.--4.

The measure and emergency passed.

**SB 818** was referred for engrossment.

## GENERAL ORDER

**SB 343** by Pruitt et al of the Senate and Winchester et al of the House was read and considered.

Coauthored by Representative(s) Liotta

Representative Winchester moved that **SB 343** be advanced from General Order, which motion was declared adopted.

Upon request of Representative Winchester, **SB 343** was placed on Third Reading and Final Passage.

## THIRD READING

**SB 343** was read at length for the third time. On passage of the measure and emergency, the roll call was as follows:

Aye: Adkins, Armes, Askins, Balkman, Benge, Blackburn, Blackwell, Bonny, Boren, Braddock, Brannon, Calvey, Carey, Cargill, Case, Claunch, Coleman, Covey, Cox, Dank, Davis, Deutschendorf, DeWitt, Dorman, Easley, Eddins, Ellis, Ericson, Erwin, Ferguson, Gilbert, Graves, Greenwood, Hamilton, Harrison, Hastings, Hefner, Hiatt, Hilliard, Hutchison, Ingmire, Jones, Kirby, Lamons, Langmacher, Leist, Lerblance, Lindley, Liotta, McCarter, McClain, McIntyre, Miller (Doug), Miller (Ray), Mitchell, Morgan (Danny), Morgan (Fred), Nance, Nations, Newport, O'Neal, Paulk, Perry, Peters, Peterson, Pettigrew, Phillips, Piatt, Plunk, Pope, Reynolds, Rice, Roan, Roberts, Roggow, Smaligo, Smith (Dale), Smith (Hopper), Smithson, Steele, Sullivan, Sweeden, Taylor, Tibbs, Toure, Trebilcock, Turner, Tyler, Walker, Wells, Wilson, Wilt, Winchester, Worthen, Wright, Young, Mr. Speaker.--97.

Nay: Staggs.--1.

Excused: Maddux, Stanley, Vaughn.--3.

The measure and emergency passed.

The Presiding Officer signed, in open session, Engrossed **SB 343** and ordered same returned to the Honorable Senate.

## GENERAL ORDER

**SB 414** by Corn of the Senate and Braddock of the House was read and considered.

Representative Braddock moved that **SB 414** be advanced from General Order, which motion was declared adopted.

Upon request of Representative Braddock, **SB 414** was placed on Third Reading and Final Passage.

## THIRD READING

**SB 414** was read at length for the third time. On passage of the measure and emergency, the roll call was as follows:

Aye: Adkins, Armes, Askins, Balkman, Benge, Blackburn, Blackwell, Bonny, Boren, Braddock, Brannon, Calvey, Carey, Cargill, Case, Claunch, Coleman, Covey, Cox, Dank, Davis, Deutschendorf, DeWitt, Dorman, Easley, Eddins, Ellis, Ericson, Erwin, Ferguson, Gilbert, Graves, Greenwood, Hamilton, Harrison, Hastings, Hefner, Hiatt, Hilliard, Hutchison, Ingmire, Jones, Kirby, Lamons, Langmacher, Leist, Lerblance, Lindley, Liotta, McCarter, McClain, McIntyre, Miller (Doug), Miller (Ray), Mitchell, Morgan (Danny), Morgan (Fred), Nance, Nations, Newport, O'Neal, Paulk, Perry, Peters, Peterson, Pettigrew, Phillips, Piatt, Plunk, Pope, Reynolds, Rice, Roan, Roberts, Roggow, Smaligo, Smith (Dale), Smith (Hopper), Smithson, Staggs, Steele, Sullivan, Sweden, Taylor, Tibbs, Toure, Trebilcock, Turner, Tyler, Walker, Wells, Wilson, Wilt, Winchester, Worthen, Wright, Young, Mr. Speaker.--98.

Excused: Maddux, Stanley, Vaughn.--3.

The measure and emergency passed.

The Presiding Officer signed, in open session, Engrossed **SB 414** and ordered same returned to the Honorable Senate.

## GENERAL ORDER

**SB 545** by Snyder of the Senate and Paulk of the House was read and considered.

Representative Phillips moved to amend **SB 545** by deleting Section 4 which reads as follows, and renumbering subsequent sections, which amendment was declared adopted:

“SECTION 4. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 1000.8 of Title 59, unless there is created a duplication in numbering, reads as follows:

A. The Construction Industries Board or its representatives are hereby authorized to enter into any uninhabited job site during any time when work is being performed to

conduct an inspection for compliance with applicable laws and rules if any activity at the job site is subject to Board jurisdiction.

B. 1. The on-site foreman or overall supervisor of the job site shall immediately be identified to the Board or its representative and shall be available for interview in the shortest practicable time.

2. The Board or its representative shall have physical access to any area within the job site in the shortest practicable time, but in no event, any later than fifteen (15) minutes after the Board or its representative arrives and provides credentials and notice of the intent to conduct an inspection to any person in control of ingress and egress to the job site.

C. If any person or entity denies access to the Board or its representative, the general contractor and owner of the property shall each be subject to an administrative fine of not more than One Thousand Dollars (\$1,000.00) for each violation. Each day a person or entity is in violation may constitute a separate violation.”

Representative Sullivan moved to amend **SB 545**, Page 15, Section 11, Line 10 by deleting the language “not less than”, which amendment was declared adopted.

Representative Paulk moved that **SB 545** be advanced from General Order, which motion was declared adopted.

By unanimous consent, upon request of Representative Paulk, **SB 545** was considered engrossed and placed on Third Reading and Final Passage.

### THIRD READING

**SB 545** was read at length for the third time. On passage of the measure, the roll call was as follows:

Aye: Askins, Blackburn, Bonny, Boren, Braddock, Brannon, Carey, Covey, Cox, Deutschendorf, Dorman, Easley, Eddins, Ellis, Erwin, Gilbert, Hamilton, Harrison, Hastings, Hefner, Hilliard, Hutchison, Kirby, Lamons, Langmacher, Leist, Lerblance, Lindley, McCarter, McClain, McIntyre, Miller (Ray), Mitchell, Morgan (Danny), Nations, Paulk, Perry, Plunk, Pope, Rice, Roan, Roberts, Smith (Dale), Smithson, Staggs, Sullivan, Sweeden, Toure, Turner, Tyler, Vaughn, Walker, Wells, Wilson, Mr. Speaker.--55.

Nay: Adkins, Armes, Balkman, Benge, Blackwell, Calvey, Cargill, Case, Claunch, Coleman, Dank, Davis, DeWitt, Ericson, Ferguson, Graves, Greenwood, Hiatt, Ingmire, Jones, Liotta, Miller (Doug), Morgan (Fred), Nance, Newport, O'Neal, Peters, Peterson, Pettigrew, Phillips, Piatt, Reynolds, Roggow, Smaligo, Smith (Hopper), Steele, Taylor, Tibbs, Trebilcock, Wilt, Winchester, Worthen, Wright, Young.--44.

Excused: Maddux, Stanley.--2.

The measure passed.

**SB 545** was referred for engrossment.

## GENERAL ORDER

**SB 290** by Coffee of the Senate and Harrison et al of the House was read and considered.

Representative Harrison moved that **SB 290** be advanced from General Order, which motion was declared adopted.

Upon request of Representative Harrison, **SB 290** was placed on Third Reading and Final Passage.

## THIRD READING

**SB 290** was read at length for the third time. On passage of the measure, the roll call was as follows:

Aye: Adkins, Armes, Askins, Balkman, Benge, Blackburn, Blackwell, Bonny, Boren, Braddock, Brannon, Calvey, Carey, Cargill, Case, Claunch, Coleman, Covey, Cox, Dank, Davis, Deutschendorf, DeWitt, Dorman, Easley, Eddins, Ellis, Ericson, Erwin, Ferguson, Gilbert, Graves, Greenwood, Hamilton, Harrison, Hastings, Hefner, Hilliard, Hutchison, Ingmire, Jones, Kirby, Lamons, Langmacher, Leist, Lerblance, Lindley, Liotta, Maddux, McCarter, McClain, McIntyre, Miller (Doug), Miller (Ray), Mitchell, Morgan (Danny), Morgan (Fred), Nance, Nations, Newport, O'Neal, Paulk, Perry, Peters, Peterson, Pettigrew, Phillips, Piatt, Plunk, Pope, Reynolds, Rice, Roan, Roberts, Roggow, Smaligo, Smith (Dale), Smith (Hopper), Smithson, Staggs, Steele, Sullivan, Sweeden, Taylor, Tibbs, Toure, Trebilcock, Turner, Tyler, Vaughn, Walker, Wells, Wilson, Wilt, Winchester, Worthen, Wright, Young, Mr. Speaker.--99.

Excused: Hiett, Stanley.--2.

The measure passed.

The Presiding Officer signed, in open session, Engrossed **SB 290** and ordered same returned to the Honorable Senate.

## GENERAL ORDER

**SB 713** by Williams of the Senate and Roberts of the House was read and considered.

Representative Graves moved to amend **SB 713**, Page 8, Section 4, Line 15 by adding a new subsection C to read as follows:

“C. Parents of students in public schools who fail standardized tests shall always have the option of putting their children in a private or religious school.”,

which amendment was declared adopted upon roll call as follows:

Aye: Adkins, Armes, Balkman, Bengé, Braddock, Calvey, Cargill, Case, Claunch, Coleman, Dank, Davis, DeWitt, Dorman, Ericson, Ferguson, Graves, Greenwood, Hastings, Hiatt, Hilliard, Ingmire, Jones, Liotta, McCarter, Miller (Doug), Morgan (Fred), Nance, Nations, Newport, O'Neal, Paulk, Perry, Peters, Peterson, Pettigrew, Phillips, Piatt, Pope, Reynolds, Roggow, Smaligo, Smith (Dale), Smith (Hopper), Steele, Sullivan, Sweeden, Tibbs, Trebilcock, Vaughn, Wilt, Winchester, Worthen, Wright, Young.--55.

Nay: Askins, Blackburn, Bonny, Boren, Brannon, Carey, Covey, Cox, Deutschendorf, Easley, Eddins, Ellis, Erwin, Gilbert, Hamilton, Harrison, Hefner, Hutchison, Kirby, Lamons, Langmacher, Leist, Lerblance, Lindley, McClain, McIntyre, Miller (Ray), Mitchell, Morgan (Danny), Plunk, Rice, Roan, Roberts, Smithson, Staggs, Taylor, Turner, Tyler, Walker, Wells, Wilson, Mr. Speaker.--42.

Excused: Blackwell, Maddux, Stanley, Toure.--4.

Representative Cargill moved to amend **SB 713**, Page 2, Section 1, Line 6 by restoring the stricken language as follows: "7. College remediation rates.", which amendment was declared adopted.

Representative Graves moved to amend his amendment which was previously adopted by inserting after the word "in" the language "home education or," which amendment was declared adopted upon roll call as follows:

Aye: Adkins, Armes, Askins, Balkman, Bengé, Blackwell, Boren, Calvey, Cargill, Case, Claunch, Coleman, Dank, Davis, DeWitt, Dorman, Easley, Ericson, Ferguson, Graves, Greenwood, Harrison, Hastings, Hiatt, Hilliard, Ingmire, Jones, Liotta, McCarter, Miller (Doug), Mitchell, Morgan (Danny), Morgan (Fred), Nance, Newport, O'Neal, Paulk, Perry, Peters, Peterson, Pettigrew, Phillips, Piatt, Plunk, Pope, Reynolds, Roggow, Smaligo, Smith (Hopper), Steele, Sullivan, Tibbs, Toure, Trebilcock, Vaughn, Walker, Wilt, Winchester, Worthen, Wright, Young.--61.

Nay: Blackburn, Bonny, Braddock, Brannon, Carey, Covey, Cox, Deutschendorf, Eddins, Ellis, Erwin, Gilbert, Hamilton, Hefner, Hutchison, Kirby, Lamons, Langmacher, Leist, Lerblance, Lindley, McClain, McIntyre, Miller (Ray), Nations, Roan, Roberts, Smith (Dale), Smithson, Staggs, Taylor, Turner, Tyler, Wells, Wilson, Mr. Speaker.--36.

Excused: Maddux, Rice, Stanley, Sweeden.--4.

Representative Roberts moved that **SB 713** be advanced from General Order, which motion was declared adopted.

By unanimous consent, upon request of Representative Roberts, **SB 713** was considered engrossed and placed on Third Reading and Final Passage.

### THIRD READING

**SB 713** was read at length for the third time. On passage of the measure, the roll call was as follows:

Aye: Cargill, Claunch, Hastings, Perry, Taylor, Wright.--6.

Nay: Adkins, Armes, Askins, Balkman, Bengé, Blackburn, Blackwell, Bonny, Boren, Braddock, Brannon, Calvey, Carey, Case, Coleman, Covey, Cox, Dank, Davis, Deutschendorf, DeWitt, Dorman, Easley, Eddins, Ellis, Ericson, Erwin, Ferguson, Gilbert, Graves, Greenwood, Hamilton, Harrison, Hefner, Hiatt, Hilliard, Hutchison, Ingmire, Jones, Kirby, Lamons, Langmacher, Leist, Lerblance, Lindley, Liotta, Maddux, McCarter, McClain, McIntyre, Miller (Doug), Miller (Ray), Mitchell, Morgan (Danny), Morgan (Fred), Nance, Nations, Newport, O'Neal, Paulk, Peters, Peterson, Pettigrew, Phillips, Piatt, Plunk, Pope, Reynolds, Rice, Roan, Roberts, Roggow, Smaligo, Smith (Dale), Smith (Hopper), Smithson, Staggs, Steele, Sullivan, Sweeden, Tibbs, Toure, Trebilcock, Turner, Tyler, Vaughn, Walker, Wells, Wilson, Wilt, Winchester, Worthen, Young, Mr. Speaker.--94.

Excused: Stanley.--1.

The measure failed.

Representative Roberts served notice to reconsider the vote whereby **SB 713** failed.

### GENERAL ORDER

**SB 234** by Reynolds of the Senate and Calvey of the House was read and considered.

Representative Calvey moved that **SB 234** be advanced from General Order, which motion was declared adopted.

Upon request of Representative Calvey, **SB 234** was placed on Third Reading and Final Passage.

### THIRD READING

**SB 234** was read at length for the third time. On passage of the measure and emergency, the roll call was as follows:

Aye: Adkins, Armes, Askins, Balkman, Bengé, Blackburn, Blackwell, Bonny, Boren, Braddock, Brannon, Calvey, Carey, Cargill, Case, Claunch, Coleman, Covey, Cox, Dank, Davis, Deutschendorf, DeWitt, Dorman, Easley, Eddins, Ellis, Ericson, Erwin, Ferguson, Gilbert, Graves, Greenwood, Hamilton, Harrison, Hastings, Hefner, Hiatt, Hilliard, Hutchison, Ingmire, Jones, Kirby, Lamons, Langmacher, Leist, Lerblance, Lindley, Liotta, Maddux, McCarter, McClain, McIntyre, Miller (Doug), Miller (Ray), Mitchell, Morgan

(Danny), Morgan (Fred), Nance, Nations, Newport, O'Neal, Paulk, Perry, Peters, Peterson, Pettigrew, Phillips, Piatt, Plunk, Pope, Reynolds, Rice, Roan, Roberts, Roggow, Smaligo, Smith (Dale), Smith (Hopper), Smithson, Staggs, Stanley, Steele, Sullivan, Sweeden, Taylor, Tibbs, Toure, Trebilcock, Turner, Tyler, Vaughn, Walker, Wells, Wilson, Wilt, Winchester, Worthen, Wright, Young, Mr. Speaker.--101.

The measure and emergency passed.

The Presiding Officer signed, in open session, Engrossed **SB 234** and ordered same returned to the Honorable Senate.

### **GENERAL ORDER**

**SB 295** by Milacek of the Senate and DeWitt of the House was read and considered.

Upon unanimous consent request of Representative DeWitt, all Members of the House were added as coauthors.

Representative DeWitt moved that **SB 295** be advanced from General Order, which motion was declared adopted.

Upon request of Representative DeWitt, **SB 295** was placed on Third Reading and Final Passage.

### **THIRD READING**

**SB 295** was read at length for the third time. On passage of the measure and emergency, the roll call was as follows:

Aye: Adkins, Armes, Askins, Balkman, Benge, Blackburn, Blackwell, Bonny, Boren, Braddock, Brannon, Calvey, Carey, Cargill, Case, Claunch, Coleman, Covey, Cox, Dank, Davis, Deutschendorf, DeWitt, Dorman, Easley, Eddins, Ellis, Ericson, Erwin, Ferguson, Gilbert, Graves, Greenwood, Hamilton, Harrison, Hastings, Hefner, Hiatt, Hilliard, Hutchison, Ingmire, Jones, Kirby, Lamons, Langmacher, Leist, Lerblance, Lindley, Liotta, Maddux, McCarter, McClain, McIntyre, Miller (Doug), Miller (Ray), Mitchell, Morgan (Danny), Morgan (Fred), Nance, Nations, Newport, O'Neal, Paulk, Perry, Peters, Peterson, Pettigrew, Phillips, Piatt, Plunk, Pope, Reynolds, Rice, Roan, Roberts, Roggow, Smaligo, Smith (Dale), Smith (Hopper), Smithson, Staggs, Stanley, Steele, Sullivan, Sweeden, Taylor, Tibbs, Toure, Trebilcock, Turner, Tyler, Vaughn, Walker, Wells, Wilson, Wilt, Winchester, Worthen, Wright, Young, Mr. Speaker.--101.

The measure and emergency passed.

The Presiding Officer signed, in open session, Engrossed **SB 295** and ordered same returned to the Honorable Senate.

## GENERAL ORDER

**SJR 18** by Kerr of the Senate and Braddock of the House was read and considered.

Representative Braddock moved that **SJR 18** be advanced from General Order, which motion was declared adopted.

By unanimous consent, upon request of Representative Braddock, **SJR 18** was considered engrossed and placed on Third Reading and Final Passage.

## THIRD READING

**SJR 18** was read at length for the third time. On passage of the measure, the roll call was as follows:

Aye: Adkins, Armes, Askins, Balkman, Benge, Blackburn, Blackwell, Bonny, Boren, Braddock, Brannon, Calvey, Carey, Cargill, Case, Claunch, Coleman, Covey, Cox, Dank, Davis, Deutschendorf, DeWitt, Dorman, Easley, Eddins, Ellis, Ericson, Erwin, Ferguson, Gilbert, Graves, Greenwood, Hamilton, Harrison, Hastings, Hefner, Hiatt, Hilliard, Hutchison, Ingmire, Jones, Kirby, Lamons, Langmacher, Leist, Lerblance, Lindley, Liotta, Maddux, McCarter, McClain, McIntyre, Miller (Doug), Miller (Ray), Mitchell, Morgan (Danny), Morgan (Fred), Nance, Nations, Newport, O'Neal, Paulk, Perry, Peters, Peterson, Pettigrew, Phillips, Piatt, Plunk, Pope, Reynolds, Rice, Roan, Roberts, Roggow, Smaligo, Smith (Dale), Smith (Hopper), Smithson, Staggs, Stanley, Steele, Sullivan, Sweeden, Taylor, Tibbs, Toure, Trebilcock, Turner, Tyler, Vaughn, Walker, Wells, Wilson, Wilt, Winchester, Worthen, Wright, Young, Mr. Speaker.--101.

The measure passed.

**SJR 18** was referred for engrossment.

## GENERAL ORDER

**SB 702** by Helton of the Senate and Maddux of the House was read and considered.

Representative Maddux moved to amend **SB 702** by restoring the title, which amendment was declared adopted.

Representative Maddux moved that **SB 702** be advanced from General Order, which motion was declared adopted.

By unanimous consent, upon request of Representative Maddux, **SB 702** was considered engrossed and placed on Third Reading and Final Passage.

**THIRD READING**

**SB 702** was read at length for the third time. On passage of the measure and emergency, the roll call was as follows:

Aye: Adkins, Armes, Askins, Balkman, Bengé, Blackburn, Blackwell, Bonny, Boren, Braddock, Brannon, Calvey, Carey, Cargill, Case, Claunch, Coleman, Covey, Cox, Dank, Davis, Deutschendorf, DeWitt, Dorman, Easley, Eddins, Ellis, Ericson, Erwin, Ferguson, Gilbert, Graves, Greenwood, Harrison, Hastings, Hefner, Hiatt, Hilliard, Hutchison, Ingmire, Jones, Kirby, Lamons, Langmacher, Lerblance, Lindley, Liotta, Maddux, McCarter, McClain, McIntyre, Miller (Doug), Miller (Ray), Mitchell, Morgan (Danny), Morgan (Fred), Nance, Nations, Newport, O'Neal, Paulk, Perry, Peters, Peterson, Pettigrew, Phillips, Piatt, Plunk, Pope, Reynolds, Rice, Roan, Roberts, Roggow, Smaligo, Smith (Dale), Smith (Hopper), Smithson, Staggs, Stanley, Steele, Sullivan, Sweeden, Taylor, Tibbs, Toure, Trebilcock, Turner, Tyler, Vaughn, Walker, Wells, Wilson, Wilt, Winchester, Worthen, Wright, Young, Mr. Speaker.--99.

Nay: Hamilton, Leist.--2.

The measure and emergency passed.

**SB 702** was referred for engrossment.

**GENERAL ORDER**

**SB 318** by Helton of the Senate and Brannon et al of the House was read and considered.

Representative Brannon moved to amend **SB 318** by restoring the title, which amendment was declared adopted.

Representative Brannon moved that **SB 318** be advanced from General Order, which motion was declared adopted.

By unanimous consent, upon request of Representative Brannon, **SB 318** was considered engrossed and placed on Third Reading and Final Passage.

**THIRD READING**

**SB 318** was read at length for the third time. On passage of the measure and emergency, the roll call was as follows:

Aye: Adkins, Armes, Askins, Balkman, Bengé, Blackburn, Blackwell, Bonny, Boren, Braddock, Brannon, Calvey, Carey, Cargill, Case, Claunch, Coleman, Covey, Cox, Dank, Davis, Deutschendorf, DeWitt, Dorman, Easley, Eddins, Ellis, Ericson, Erwin, Ferguson, Gilbert, Graves, Greenwood, Hamilton, Harrison, Hastings, Hefner, Hiatt, Hilliard,

Hutchison, Ingmire, Jones, Kirby, Lamons, Langmacher, Leist, Lerblance, Lindley, Liotta, Maddux, McCarter, McClain, McIntyre, Miller (Doug), Miller (Ray), Mitchell, Morgan (Danny), Morgan (Fred), Nance, Nations, Newport, O'Neal, Paulk, Perry, Peters, Peterson, Pettigrew, Phillips, Piatt, Plunk, Pope, Reynolds, Rice, Roan, Roberts, Roggow, Smaligo, Smith (Dale), Smith (Hopper), Smithson, Staggs, Stanley, Steele, Sullivan, Sweeden, Taylor, Tibbs, Toure, Trebilcock, Turner, Tyler, Vaughn, Walker, Wells, Wilson, Wilt, Winchester, Worthen, Young, Mr. Speaker.--100.

Nay: Wright.--1.

The measure and emergency passed.

**SB 318** was referred for engrossment.

### GENERAL ORDER

**SB 213** by Helton of the Senate and Kirby of the House was read and considered.

Representative Kirby moved to amend **SB 213** by striking the enacting clause, which amendment was declared adopted.

Representative Kirby moved that **SB 213** be advanced from General Order, which motion was declared adopted.

By unanimous consent, upon request of Representative Kirby, **SB 213** was considered engrossed and placed on Third Reading and Final Passage.

### THIRD READING

**SB 213** was read at length for the third time. On passage of the measure, the roll call was as follows:

Aye: Armes, Askins, Blackburn, Bonny, Boren, Braddock, Brannon, Carey, Cargill, Case, Covey, Cox, Deutschendorf, DeWitt, Dorman, Easley, Eddins, Ellis, Erwin, Ferguson, Gilbert, Harrison, Hastings, Hefner, Hilliard, Hutchison, Jones, Kirby, Lamons, Langmacher, Lerblance, Maddux, McCarter, McClain, McIntyre, Miller (Doug), Miller (Ray), Morgan (Danny), Nations, Newport, Peters, Plunk, Pope, Rice, Roan, Roberts, Smith (Dale), Smithson, Staggs, Steele, Sweeden, Taylor, Toure, Tyler, Vaughn, Walker, Wells, Wilson, Mr. Speaker.--59.

Nay: Adkins, Balkman, Bengé, Blackwell, Calvey, Claunch, Coleman, Dank, Davis, Ericson, Graves, Greenwood, Hamilton, Hiatt, Ingmire, Leist, Lindley, Liotta, Mitchell, Morgan (Fred), Nance, O'Neal, Paulk, Perry, Peterson, Pettigrew, Phillips, Piatt, Reynolds, Roggow, Smaligo, Smith (Hopper), Stanley, Sullivan, Tibbs, Trebilcock, Turner, Wilt, Winchester, Worthen, Wright, Young.--42.

The measure passed.

**SB 213** was referred for engrossment.

### **GENERAL ORDER**

**SB 286** by Monson of the Senate and Erwin of the House was read and considered.

Coauthored by Representative(s) Adkins

Representative Erwin moved to amend **SB 286** by striking the enacting clause, which amendment was declared adopted.

Representative Erwin moved that **SB 286** be advanced from General Order, which motion was declared adopted.

By unanimous consent, upon request of Representative Erwin, **SB 286** was considered engrossed and placed on Third Reading and Final Passage.

### **THIRD READING**

**SB 286** was read at length for the third time. On passage of the measure and emergency, the roll call was as follows:

Aye: Adkins, Armes, Askins, Balkman, Benge, Blackburn, Blackwell, Bonny, Boren, Braddock, Brannon, Calvey, Carey, Cargill, Case, Claunch, Covey, Cox, Dank, Deutschendorf, DeWitt, Dorman, Easley, Eddins, Ellis, Ericson, Erwin, Ferguson, Gilbert, Hamilton, Harrison, Hastings, Hefner, Hiett, Hilliard, Hutchison, Ingmire, Jones, Kirby, Lamons, Langmacher, Lindley, Liotta, Maddux, McCarter, McClain, McIntyre, Miller (Doug), Miller (Ray), Mitchell, Morgan (Danny), Nance, Nations, Newport, O'Neal, Paulk, Perry, Peters, Peterson, Phillips, Piatt, Plunk, Pope, Reynolds, Rice, Roan, Roberts, Roggow, Smaligo, Smith (Dale), Smith (Hopper), Smithson, Staggs, Stanley, Steele, Sullivan, Sweeden, Taylor, Tibbs, Toure, Trebilcock, Turner, Tyler, Vaughn, Walker, Wells, Wilson, Winchester, Worthen, Wright, Young, Mr. Speaker.--92.

Nay: Coleman, Davis, Graves, Greenwood, Leist, Morgan (Fred), Pettigrew, Wilt.--8.

Constitutional Priv: Lerblance.--1.

The measure and emergency passed.

**SB 286** was referred for engrossment.

## RESOLUTION FOR CONSIDERATION

**HCR 1011** was called up for consideration.

Representative Nations moved to amend **HCR 1011** by striking the title, the resolving clause and the entire measure and inserting in lieu thereof a floor substitute, which amendment was declared adopted. (Copies for Members)

Upon motion of Representative Nations, **HCR 1011** was considered and adopted.

**HCR 1011** was referred for engrossment.

## GENERAL ORDER

**SB 353** by Ford of the Senate and Dorman of the House was read and considered.

Representative Davis moved to amend **SB 353** by inserting a new Section 3 to read as follows, and renumbering subsequent sections:

“SECTION 3. AMENDATORY 37 O.S. 2001, Section 219.1, is amended to read as follows:

The sale of low-point beer, as defined in Section 163.2 of this title, for off-premises consumption is hereby prohibited between the hours of ~~two o'clock a.m.~~ midnight and six o'clock a.m. ~~of the same day.~~ Any holder of a retail license or permit to sell low-point beer, or an employee or agent of a holder of such a license or permit, who sells low-point beer in violation of the provisions of this section shall be guilty of a misdemeanor and, upon conviction, shall be punished by a fine of not more than Five Hundred Dollars (\$500.00) or by imprisonment in the county jail for a term of not more than six (6) months, or by both such fine and imprisonment. Such violation shall be additional grounds for revocation of any license or permit for the sale of low-point beer, as and in the manner provided by law.”

Representative Kirby moved to table the Davis amendment, which tabling motion prevailed upon roll call as follows:

Aye: Askins, Blackburn, Bonny, Boren, Braddock, Brannon, Carey, Case, Covey, Cox, Dorman, Ellis, Erwin, Ferguson, Hamilton, Hastings, Hefner, Hilliard, Hutchison, Ingmire, Kirby, Lamons, Leist, Lerblance, Lindley, McCarter, McClain, McIntyre, Miller (Ray), Morgan (Danny), Nations, Paulk, Plunk, Pope, Rice, Roan, Roberts, Smithson, Staggs, Stanley, Sweeden, Taylor, Toure, Trebilcock, Turner, Tyler, Wells, Wilson, Wilt, Mr. Speaker.--50.

Nay: Adkins, Armes, Balkman, Bengel, Blackwell, Calvey, Cargill, Claunch, Coleman, Dank, Davis, Deutschendorf, DeWitt, Easley, Ericson, Gilbert, Graves, Greenwood, Harrison, Hiatt, Jones, Langmacher, Liotta, Miller (Doug), Mitchell, Morgan (Fred), Nance, Newport, O'Neal, Perry, Peters, Peterson, Pettigrew, Phillips, Piatt, Reynolds, Roggow, Smaligo, Smith (Dale), Smith (Hopper), Steele, Sullivan, Tibbs, Vaughn, Walker, Winchester, Worthen, Wright, Young.--49.

Excused: Eddins, Maddux.--2.

Representative Steele moved to amend **SB 353** by adding a new Section 8 to read as follows, and renumbering subsequent section:

“SECTION 8. AMENDATORY 68 O.S. 2001, Section 1357, as last amended by Section 63 of Enrolled House Bill No. 1816 of the 1st Session of the 49th Oklahoma Legislature, is amended to read as follows:

Section 1357. Exemptions – General. There are hereby specifically exempted from the tax levied by Section 1350 et seq. of this title:

1. Transportation of school pupils to and from elementary schools or high schools in motor or other vehicles;
2. Transportation of persons where the fare of each person does not exceed One Dollar (\$1.00), or local transportation of persons within the corporate limits of a municipality except by taxicabs;
3. Sales for resale to persons engaged in the business of reselling the articles purchased, whether within or without the state, provided that such sales to residents of this state are made to persons to whom sales tax permits have been issued as provided in Section 1350 et seq. of this title. This exemption shall not apply to the sales of articles made to persons holding permits when such persons purchase items for their use and which they are not regularly engaged in the business of reselling; neither shall this exemption apply to sales of tangible personal property to peddlers, solicitors and other salespersons who do not have an established place of business and a sales tax permit. The exemption provided by this paragraph shall apply to sales of motor fuel or diesel fuel to a Group Five vendor, but the use of such motor fuel or diesel fuel by the Group Five vendor shall not be exempt from the tax levied by Section 1350 et seq. of this title. The purchase of motor fuel or diesel fuel is exempt from sales tax when the motor fuel is for shipment outside this state and consumed by a common carrier by rail in the conduct of its business. The sales tax shall apply to the purchase of motor fuel or diesel fuel in Oklahoma by a common carrier by rail when such motor fuel is purchased for fueling, within this state, of any locomotive or other motorized flanged wheel equipment;
4. Sales of advertising space in newspapers and periodicals and billboard advertising service, and any advertising through the electronic media, including radio, television and cable television, and the servicing of any advertising devices;
5. Eggs, feed, supplies, machinery and equipment purchased by persons regularly engaged in the business of raising worms, fish, any insect or any other form of terrestrial or aquatic animal life and used for the purpose of raising same for marketing. This exemption shall only be granted and extended to the purchaser when the items are to be used and in fact are used in the raising of animal life as set out above. Each purchaser shall certify, in writing, on the invoice or sales ticket retained by the vendor that the purchaser is regularly engaged in the business of raising such animal life and that the items purchased will be used only in such business. The vendor shall certify to the Oklahoma Tax Commission that the price of the items has been reduced to grant the full benefit of the exemption. Violation hereof by the purchaser or vendor shall be a misdemeanor;

6. Sale of natural or artificial gas and electricity, and associated delivery or transmission services, when sold exclusively for residential use. Provided, nothing herein shall be construed as limiting or prohibiting cities and towns, and counties levying a tax pursuant to the provisions of Section 1370.2 of this title, from levying and collecting taxes on the sale of natural or artificial gas and electricity. Provided further, any sales tax levied by a city or town, or a county levying a tax pursuant to the provisions of Section 1370.2 of this title, on natural or artificial gas and electricity shall be in effect regardless of ordinance or contractual provisions referring to previously imposed state sales tax on such items;

7. In addition to the exemptions authorized by Section 1357.6 of this title, sales of medicines or drugs prescribed for the treatment of human beings by a person licensed to prescribe the medicines or drugs. Provided, this exemption shall not apply to proprietary or patent medicines as defined by Section 353.1 of Title 59 of the Oklahoma Statutes;

8. Transfers of title or possession of empty, partially filled, or filled returnable oil and chemical drums to any person who is not regularly engaged in the business of selling, reselling or otherwise transferring empty, partially filled, or filled returnable oil drums;

9. Sales of one-way utensils, paper napkins, paper cups, disposable hot containers and other one-way carry out materials to a vendor of meals or beverages;

10. Sales of food or food products for home consumption which are purchased in whole or in part with coupons issued pursuant to the federal food stamp program as authorized by Sections 2011 through 2029 of Title 7 of the United States Code, as to that portion purchased with such coupons. The exemption provided for such sales shall be inapplicable to such sales upon the effective date of any federal law that removes the requirement of the exemption as a condition for participation by the state in the federal food stamp program;

11. Sales of food or food products, or any equipment or supplies used in the preparation of the food or food products to or by an organization which:

a. is exempt from taxation pursuant to the provisions of Section 501(c)(3) of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3), and which provides and delivers prepared meals for home consumption to elderly or homebound persons as part of a program commonly known as "Meals on Wheels" or "Mobile Meals", or

b. is exempt from taxation pursuant to the provisions of Section 501(c)(3) of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3), and which receives federal funding pursuant to the Older Americans Act of 1965, as amended, for the purpose of providing nutrition programs for the care and benefit of elderly persons;

12. Sales of tangible personal property or services to or by organizations which are exempt from taxation pursuant to the provisions of Section 501(c)(3) of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3), and which are primarily involved in the collection and distribution of food and other household products to other organizations which are exempt from taxation pursuant to the provisions of Section 501(c)(3) of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3), which facilitate the distribution of such products to the needy, except sales made in the course of business for profit or savings, competing with other persons engaged in the same or similar business;

13. Sales of tangible personal property or services to children's homes which are located on church-owned property and are operated by organizations exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3);

14. Sales of computers, data processing equipment, related peripherals and telephone, telegraph or telecommunications service and equipment for use in a qualified aircraft maintenance or manufacturing facility. For purposes of this paragraph, "qualified aircraft maintenance or manufacturing facility" means a new or expanding facility primarily engaged in aircraft repair, building or rebuilding whether or not on a factory basis, whose total cost of construction exceeds the sum of Five Million Dollars (\$5,000,000.00) and which employs at least two hundred fifty (250) new full-time-equivalent employees, as certified by the Oklahoma Employment Security Commission, upon completion of the facility. In order to qualify for the exemption provided for by this paragraph, the cost of the items purchased by the qualified aircraft maintenance or manufacturing facility shall equal or exceed the sum of Two Million Dollars (\$2,000,000.00);

15. Sales of tangible personal property consumed or incorporated in the construction or expansion of a qualified aircraft maintenance or manufacturing facility as defined in paragraph 14 of this section. For purposes of this paragraph, sales made to a contractor or subcontractor that has previously entered into a contractual relationship with a qualified aircraft maintenance or manufacturing facility for construction or expansion of such a facility shall be considered sales made to a qualified aircraft maintenance or manufacturing facility;

16. Sales of any interstate telecommunications services which:

a. entitle the subscriber to inward or outward calling respectively between a station associated with an access line in the local telephone system area or a station directly connected to any interexchange carrier's facilities and telephone or radiotelephone stations in diverse geographical locations specified by the subscriber, or

b. entitle the subscriber to private communications services which allow exclusive or priority use of a communications channel or group of channels between exchanges;

17. Sales of railroad track spikes manufactured and sold for use in this state in the construction or repair of railroad tracks, switches, sidings and turnouts;

18. Sales of aircraft and aircraft parts provided such sales occur at a qualified aircraft maintenance facility. As used in this paragraph, "qualified aircraft maintenance facility" means a facility operated by an air common carrier at which there were employed at least two thousand (2,000) full-time-equivalent employees in the preceding year as certified by the Oklahoma Employment Security Commission and which is primarily related to the fabrication, repair, alteration, modification, refurbishing, maintenance, building or rebuilding of commercial aircraft or aircraft parts used in air common carriage. For purposes of this paragraph, "air common carrier" shall also include members of an affiliated group as defined by Section 1504 of the Internal Revenue Code, 26 U.S.C., Section 1504;

19. Sales of machinery and equipment purchased and used by persons and establishments primarily engaged in computer services and data processing:

a. as defined under Industrial Group Numbers 7372 and 7373 of the Standard Industrial Classification (SIC) Manual, latest version, which derive at least fifty percent (50%) of their annual gross revenues from the sale of a product or service to an out-of-state buyer or consumer, and

b. as defined under Industrial Group Number 7374 of the SIC Manual, latest version, which derive at least eighty percent (80%) of their annual gross revenues from the sale of a product or service to an out-of-state buyer or consumer.

Eligibility for the exemption set out in this paragraph shall be established, subject to review by the Tax Commission, by annually filing an affidavit with the Tax Commission stating that the facility so qualifies and such information as required by the Tax Commission. For purposes of determining whether annual gross revenues are derived from sales to out-of-state buyers or consumers, all sales to the federal government shall be considered to be to an out-of-state buyer or consumer;

20. Sales of prosthetic devices to an individual for use by such individual. For purposes of this paragraph, "prosthetic device" means a device which replaces a missing part of the human body and shall include any supplies physically connected to the device;

21. Sales of tangible personal property or services to a motion picture or television production company to be used or consumed in connection with an eligible production. For purposes of this paragraph, "eligible production" means a documentary, special, music video, or a television program that will serve as a pilot for or be a segment of an ongoing dramatic or situation comedy series filmed or taped for network or national or regional syndication or a feature-length motion picture intended for theatrical release or for network or national or regional syndication or broadcast. The provisions of this paragraph shall apply to sales occurring on or after July 1, 1996;

22. Sales of diesel fuel sold for consumption by commercial vessels, barges and other commercial watercraft;

23. Sales of tangible personal property or services to tax-exempt independent nonprofit biomedical research foundations that provide educational programs for Oklahoma science students and teachers and to tax-exempt independent nonprofit community blood banks headquartered in this state;

24. Effective May 6, 1992, sales of wireless telecommunications equipment to a vendor who subsequently transfers the equipment at no charge or for a discounted charge to a consumer as part of a promotional package or as an inducement to commence or continue a contract for wireless telecommunications services;

25. Effective January 1, 1991, leases of rail transportation cars to haul coal to coal-fired plants located in this state which generate electric power;

26. Beginning July 1, 2002, sales of aircraft engine repairs, modification, and replacement parts, sales of aircraft frame repairs and modification, aircraft interior modification, and paint, and sales of services employed in the repair, modification and replacement of parts of aircraft engines, aircraft frame and interior repair and modification, and paint. The exemption provided by this paragraph shall be limited to aircraft repairs, modification, and replacement parts for aircraft weighing more than nine thousand (9,000) pounds gross take-off weight and less than three hundred thousand (300,000) pounds gross take-off weight and which aircraft are brought into this state exclusively for such repairs or modification. The exemption provided by this paragraph shall be limited to repairs or modifications made by an aircraft repair facility. As used in this paragraph, the term "aircraft" shall have the same meaning as such term is defined in Section 6001 of this title. The term "aircraft repair facility" shall mean any facility which either is an aircraft manufacturer's authorized service facility or a facility which repairs, modifies or replaces aircraft parts in which more than Three Million Dollars (\$3,000,000.00) was invested to establish the new facility or expand an existing facility and which construction was

commenced or was in progress on or after July 1, 1999; provided, amounts expended for research and development as defined in Sections 41 and 174 of the Internal Revenue Code with respect to modification of aircraft shall be included as amounts invested to establish a new facility or expand an existing facility for purposes of the investment threshold specified herein;

27. Sales of materials and supplies to the owner or operator of a ship, motor vessel or barge that is used in interstate or international commerce if the materials and supplies:

- a. are loaded on the ship, motor vessel or barge and used in the maintenance and operation of the ship, motor vessel or barge, or
- b. enter into and become component parts of the ship, motor vessel or barge;

28. Sales of tangible personal property made at estate sales at which such property is offered for sale on the premises of the former residence of the decedent by a person who is not required to be licensed pursuant to the Transient Merchant Licensing Act, Section 1601 et seq. of Title 19 of the Oklahoma Statutes, or who is not otherwise required to obtain a sales tax permit for the sale of such property pursuant to the provisions of Section 1364 of this title; provided:

- a. such sale or event may not be held for a period exceeding three (3) consecutive days,
- b. the sale must be conducted within six (6) months of the date of death of the decedent, and
- c. the exemption allowed by this paragraph shall not be allowed for property that was not part of the decedent's estate; ~~and~~

29. Beginning January 1, 2004, sales of electricity and associated delivery and transmission services, when sold exclusively for use by an oil and gas operator for reservoir dewatering projects and associated operations commencing on or after July 1, 2003, in which the initial water-to-oil ratio is greater than or equal to five-to-one water-to-oil, and such oil and gas development projects have been classified by the Corporation Commission as a reservoir dewatering unit; and

30. Sales of coffee and soft drinks manufactured in this state and sales of water bottled in this state."

Representative Mitchell moved to table the Steele amendment, which tabling motion prevailed upon roll call as follows:

Aye: Askins, Blackburn, Bonny, Boren, Braddock, Brannon, Carey, Covey, Cox, Deutschendorf, Dorman, Ellis, Erwin, Gilbert, Hamilton, Harrison, Hefner, Hilliard, Hutchison, Ingmire, Kirby, Lamons, Langmacher, Leist, Lerblance, Lindley, McCarter, McIntyre, Miller (Ray), Mitchell, Morgan (Danny), Nations, Paulk, Pettigrew, Plunk, Pope, Rice, Roan, Roberts, Smith (Dale), Smithson, Stanley, Sweeden, Taylor, Toure, Turner, Tyler, Walker, Wells, Wilson, Mr. Speaker.--51.

Nay: Adkins, Armes, Balkman, Benge, Blackwell, Calvey, Cargill, Case, Claunch, Coleman, Dank, Davis, DeWitt, Easley, Ericson, Ferguson, Graves, Greenwood, Hastings, Hiatt, Jones, Liotta, Maddux, McClain, Miller (Doug), Morgan (Fred), Nance, Newport, O'Neal, Perry, Peters, Peterson, Phillips, Piatt, Reynolds, Roggow, Smaligo, Smith (Hopper), Staggs, Steele, Sullivan, Tibbs, Trebilcock, Vaughn, Wilt, Winchester, Worthen, Wright, Young.--49.

Excused: Eddins.--1.

Representative Graves moved to amend **SB 353**, Page 2, Section 1, Lines 4-5 by deleting the new language as follows:

“When the sale is made by a manufacturer located and doing business in this state to a consumer, the tax shall be paid by the manufacturer;”

Representative Dorman moved to table the Graves amendment, which tabling motion prevailed upon roll call as follows:

Aye: Askins, Blackburn, Bonny, Boren, Braddock, Brannon, Carey, Case, Covey, Cox, Deutschendorf, Dorman, Easley, Ellis, Erwin, Gilbert, Hamilton, Harrison, Hastings, Hefner, Hilliard, Hutchison, Ingmire, Kirby, Lamons, Langmacher, Leist, Lerblance, Lindley, McCarter, McClain, McIntyre, Miller (Ray), Mitchell, Morgan (Danny), Nations, Paulk, Plunk, Pope, Rice, Roan, Roberts, Smith (Dale), Smithson, Staggs, Stanley, Sweeden, Taylor, Toure, Turner, Tyler, Walker, Wells, Wilson, Mr. Speaker.--55.

Nay: Adkins, Armes, Balkman, Bengé, Blackwell, Calvey, Cargill, Claunch, Coleman, Dank, Davis, DeWitt, Ericson, Ferguson, Graves, Greenwood, Hiatt, Jones, Liotta, Maddux, Miller (Doug), Morgan (Fred), Nance, Newport, O'Neal, Perry, Peters, Peterson, Pettigrew, Phillips, Piatt, Reynolds, Roggow, Smaligo, Smith (Hopper), Steele, Sullivan, Tibbs, Trebilcock, Vaughn, Wilt, Winchester, Worthen, Wright, Young.--45.

Excused: Eddins.--1.

Representative Steele moved to amend **SB 353**, Section 2, Page 7, Line 22 through Page 8, Line 5 by deleting the new language as follows:

“provided, however, a manufacturer located and doing business in this state and selling its own products for off-premise consumption may serve visitors on the premises free samples of low-point beer produced on the premises provided such samples shall not exceed twelve fluid ounces per customer per visit, and”

which amendment failed of adoption upon a division of the question.

Representative Dorman moved that **SB 353** be advanced from General Order, which motion was declared adopted.

By unanimous consent, upon request of Representative Dorman, **SB 353** was considered engrossed and placed on Third Reading and Final Passage.

### **THIRD READING**

**SB 353** was read at length for the third time. On passage of the measure, the roll call was as follows:

Aye: Adkins, Armes, Askins, Blackburn, Bonny, Boren, Braddock, Carey, Case, Coleman, Covey, Cox, Dank, DeWitt, Dorman, Ellis, Erwin, Ferguson, Gilbert, Greenwood, Hamilton, Harrison, Hastings, Hefner, Hilliard, Hutchison, Jones, Kirby, Lamons, Leist, Lerblance, Lindley, Liotta, Maddux, McCarter, McClain, McIntyre, Miller (Doug), Miller (Ray), Morgan (Danny), Nations, Newport, Perry, Peters, Peterson, Pettigrew, Plunk, Pope, Rice, Roan, Roberts, Roggow, Smaligo, Smith (Hopper), Smithson, Staggs, Stanley, Sweeden, Taylor, Toure, Trebilcock, Turner, Tyler, Wells, Wilson, Wilt, Mr. Speaker.--67.

Nay: Balkman, Bengé, Blackwell, Brannon, Calvey, Cargill, Claunch, Davis, Deutschendorf, Easley, Ericson, Graves, Hiatt, Ingmire, Langmacher, Mitchell, Morgan (Fred), Nance, O'Neal, Paulk, Phillips, Piatt, Reynolds, Smith (Dale), Steele, Sullivan, Tibbs, Vaughn, Walker, Winchester, Worthen, Wright, Young.--33.

Excused: Eddins.--1.

The measure passed.

**SB 353** was referred for engrossment.

## **MOTION**

Representative Miller (Ray) moved that the House stand at ease until 1:30 p.m., which was the order.

## **Speaker Pro Tempore Hilliard Presiding**

## **MOTION**

Upon unanimous consent request of Representative Miller (Ray), House Rule 14, Section 1(c) was suspended for consideration of **SBs 102, 103, 82, 83, 96-99, 100, 101, 108 and 109**.

## **GENERAL ORDER**

**SB 102** by Morgan et al of the Senate and Mitchell et al of the House was read and considered.

Representative Askins moved to amend **SB 102** by striking the enacting clause, which amendment was declared adopted.

Representative Bonny moved that **SB 102** be advanced from General Order, which motion was declared adopted.

By unanimous consent, upon request of Representative Bonny, **SB 102** was considered engrossed and placed on Third Reading and Final Passage.

### THIRD READING

**SB 102** was read at length for the third time. On passage of the measure, the roll call was as follows:

Aye: Adkins, Armes, Askins, Balkman, Bengé, Blackburn, Blackwell, Bonny, Boren, Brannon, Calvey, Carey, Case, Claunch, Coleman, Covey, Cox, Davis, Deutschendorf, DeWitt, Dorman, Easley, Eddins, Ellis, Ericson, Erwin, Ferguson, Greenwood, Hamilton, Harrison, Hastings, Hefner, Hiatt, Hilliard, Hutchison, Ingmire, Jones, Kirby, Lamons, Langmacher, Leist, Lerblance, Lindley, Liotta, Maddux, McCarter, McClain, McIntyre, Miller (Doug), Miller (Ray), Mitchell, Morgan (Danny), Morgan (Fred), Nance, Nations, Newport, O'Neal, Paulk, Perry, Peters, Peterson, Pettigrew, Phillips, Piatt, Plunk, Pope, Reynolds, Rice, Roan, Roberts, Roggow, Smaligo, Smith (Dale), Smith (Hopper), Smithson, Staggs, Stanley, Steele, Sweeden, Tibbs, Trebilcock, Turner, Tyler, Walker, Wells, Wilson, Wilt, Winchester, Worthen, Wright, Young, Mr. Speaker.--92.

Nay: Dank, Graves, Sullivan, Vaughn.--4.

Excused: Braddock, Cargill, Gilbert, Taylor, Toure.--5.

The measure passed.

**SB 102** was referred for engrossment.

### GENERAL ORDER

**SB 103** by Morgan et al of the Senate and Mitchell et al of the House was read and considered.

Representative Askins moved to amend **SB 103** by striking the enacting clause, which amendment was declared adopted.

Representative Askins moved that **SB 103** be advanced from General Order, which motion was declared adopted.

By unanimous consent, upon request of Representative Askins, **SB 103** was considered engrossed and placed on Third Reading and Final Passage.

### THIRD READING

**SB 103** was read at length for the third time. On passage of the measure, the roll call was as follows:

Aye: Adkins, Armes, Askins, Balkman, Bengé, Blackburn, Blackwell, Bonny, Boren, Braddock, Brannon, Calvey, Carey, Cargill, Case, Claunch, Coleman, Covey, Cox, Davis, Deutschendorf, DeWitt, Dorman, Easley, Eddins, Ellis, Ericson, Erwin, Ferguson, Greenwood, Hamilton, Harrison, Hastings, Hefner, Hilliard, Hutchison, Ingmire, Jones, Kirby, Lamons, Langmacher, Leist, Lerblance, Lindley, Liotta, Maddux, McCarter, McClain, McIntyre, Miller (Doug), Miller (Ray), Mitchell, Morgan (Danny), Morgan (Fred), Nance, Nations, Newport, O'Neal, Paulk, Perry, Peters, Peterson, Pettigrew, Phillips, Piatt, Plunk, Pope, Reynolds, Rice, Roan, Roberts, Roggow, Smaligo, Smith (Dale), Smith (Hopper), Smithson, Staggs, Stanley, Steele, Sweeden, Tibbs, Trebilcock, Turner, Tyler, Walker, Wells, Wilson, Wilt, Winchester, Wright, Young, Mr. Speaker.--92.

Nay: Dank, Graves, Sullivan, Vaughn.--4.

Excused: Gilbert, Hiatt, Taylor, Toure, Worthen.--5.

The measure passed.

**SB 103** was referred for engrossment.

## **GENERAL ORDER**

**SB 82** by Morgan et al of the Senate and Mitchell et al of the House was read and considered.

Representative Askins moved to amend **SB 82** by striking the enacting clause, which amendment was declared adopted.

Representative Askins moved that **SB 82** be advanced from General Order, which motion was declared adopted.

By unanimous consent, upon request of Representative Askins, **SB 82** was considered engrossed and placed on Third Reading and Final Passage.

## **THIRD READING**

**SB 82** was read at length for the third time. On passage of the measure, the roll call was as follows:

Aye: Adkins, Armes, Askins, Balkman, Bengé, Blackburn, Blackwell, Bonny, Boren, Braddock, Brannon, Calvey, Carey, Cargill, Case, Claunch, Coleman, Covey, Cox, Davis, Deutschendorf, DeWitt, Dorman, Easley, Eddins, Ellis, Ericson, Erwin, Ferguson, Greenwood, Hamilton, Harrison, Hastings, Hefner, Hiatt, Hilliard, Hutchison, Ingmire, Jones, Kirby, Lamons, Langmacher, Leist, Lerblance, Lindley, Liotta, Maddux, McCarter, McClain, McIntyre, Miller (Doug), Miller (Ray), Mitchell, Morgan (Danny), Morgan (Fred), Nance, Nations, Newport, O'Neal, Paulk, Perry, Peters, Peterson, Pettigrew, Phillips, Piatt, Plunk, Pope, Rice, Roan, Roberts, Roggow, Smaligo, Smith (Dale), Smith

(Hopper), Smithson, Staggs, Stanley, Steele, Sweeden, Tibbs, Toure, Trebilcock, Turner, Tyler, Walker, Wells, Wilson, Wilt, Winchester, Worthen, Wright, Young, Mr. Speaker.--94.

Nay: Dank, Graves, Reynolds, Sullivan, Vaughn.--5.

Excused: Gilbert, Taylor.--2.

The measure passed.

**SB 82** was referred for engrossment.

### **GENERAL ORDER**

**SB 83** by Morgan et al of the Senate and Mitchell et al of the House was read and considered.

Representative Askins moved to amend **SB 83** by striking the enacting clause, which amendment was declared adopted.

Representative Askins moved that **SB 83** be advanced from General Order, which motion was declared adopted.

By unanimous consent, upon request of Representative Askins, **SB 83** was considered engrossed and placed on Third Reading and Final Passage.

### **THIRD READING**

**SB 83** was read at length for the third time. On passage of the measure, the roll call was as follows:

Aye: Adkins, Armes, Askins, Balkman, Benge, Blackburn, Blackwell, Bonny, Boren, Braddock, Brannon, Calvey, Carey, Cargill, Case, Claunch, Coleman, Covey, Cox, Davis, Deutschendorf, DeWitt, Dorman, Easley, Eddins, Ellis, Ericson, Erwin, Ferguson, Gilbert, Greenwood, Hamilton, Harrison, Hastings, Hefner, Hiatt, Hilliard, Hutchison, Ingmire, Jones, Kirby, Lamons, Langmacher, Leist, Lerblance, Lindley, Liotta, Maddux, McCarter, McClain, McIntyre, Miller (Doug), Miller (Ray), Mitchell, Morgan (Danny), Morgan (Fred), Nance, Nations, Newport, O'Neal, Paulk, Perry, Peters, Peterson, Pettigrew, Phillips, Piatt, Plunk, Pope, Rice, Roan, Roberts, Roggow, Smaligo, Smith (Dale), Smith (Hopper), Smithson, Staggs, Stanley, Steele, Sweeden, Tibbs, Toure, Trebilcock, Turner, Tyler, Walker, Wells, Wilson, Wilt, Winchester, Worthen, Wright, Young, Mr. Speaker.--95.

Nay: Dank, Graves, Reynolds, Sullivan, Vaughn.--5.

Excused: Taylor.--1.

The measure passed.

**SB 83** was referred for engrossment.

### **GENERAL ORDER**

**SB 96** by Morgan et al of the Senate and Mitchell et al of the House was read and considered.

Representative Askins moved to amend **SB 96** by striking the enacting clause, which amendment was declared adopted.

Representative Askins moved that **SB 96** be advanced from General Order, which motion was declared adopted.

By unanimous consent, upon request of Representative Askins, **SB 96** was considered engrossed and placed on Third Reading and Final Passage.

### **THIRD READING**

**SB 96** was read at length for the third time. On passage of the measure, the roll call was as follows:

Aye: Adkins, Armes, Askins, Balkman, Benge, Blackburn, Blackwell, Bonny, Boren, Braddock, Brannon, Calvey, Carey, Cargill, Case, Claunch, Coleman, Covey, Cox, Davis, Deutschendorf, DeWitt, Dorman, Easley, Eddins, Ellis, Ericson, Erwin, Ferguson, Gilbert, Graves, Greenwood, Hamilton, Harrison, Hastings, Hefner, Hiatt, Hilliard, Hutchison, Ingmire, Jones, Kirby, Lamons, Langmacher, Leist, Lerblance, Lindley, Liotta, Maddux, McCarter, McClain, McIntyre, Miller (Doug), Miller (Ray), Mitchell, Morgan (Danny), Morgan (Fred), Nance, Nations, Newport, O'Neal, Paulk, Perry, Peters, Peterson, Pettigrew, Phillips, Piatt, Plunk, Pope, Reynolds, Rice, Roan, Roberts, Roggow, Smaligo, Smith (Dale), Smith (Hopper), Smithson, Staggs, Stanley, Steele, Sweeden, Tibbs, Toure, Trebilcock, Turner, Tyler, Walker, Wells, Wilson, Wilt, Winchester, Worthen, Wright, Young, Mr. Speaker.--97.

Nay: Dank, Sullivan, Vaughn.--3.

Excused: Taylor.--1.

The measure passed.

**SB 96** was referred for engrossment.

## GENERAL ORDER

**SB 97** by Morgan et al of the Senate and Mitchell et al of the House was read and considered.

Representative Askins moved to amend **SB 97** by striking the enacting clause, which amendment was declared adopted.

Representative Askins moved that **SB 97** be advanced from General Order, which motion was declared adopted.

By unanimous consent, upon request of Representative Askins, **SB 97** was considered engrossed and placed on Third Reading and Final Passage.

## THIRD READING

**SB 97** was read at length for the third time. On passage of the measure, the roll call was as follows:

Aye: Adkins, Armes, Askins, Balkman, Bengé, Blackburn, Blackwell, Bonny, Boren, Braddock, Brannon, Calvey, Carey, Cargill, Case, Claunch, Coleman, Covey, Cox, Davis, Deutschendorf, DeWitt, Dorman, Easley, Eddins, Ellis, Ericson, Erwin, Ferguson, Gilbert, Graves, Greenwood, Hamilton, Harrison, Hastings, Hefner, Hiatt, Hilliard, Hutchison, Ingmire, Jones, Kirby, Lamons, Langmacher, Leist, Lerblance, Lindley, Liotta, Maddux, McCarter, McClain, McIntyre, Miller (Doug), Miller (Ray), Mitchell, Morgan (Danny), Morgan (Fred), Nance, Nations, Newport, O'Neal, Paulk, Perry, Peters, Peterson, Pettigrew, Phillips, Piatt, Plunk, Pope, Reynolds, Rice, Roan, Roberts, Roggow, Smaligo, Smith (Dale), Smith (Hopper), Smithson, Staggs, Stanley, Steele, Sweeden, Tibbs, Toure, Trebilcock, Turner, Tyler, Walker, Wells, Wilson, Wilt, Winchester, Worthen, Wright, Young, Mr. Speaker.--97.

Nay: Dank, Sullivan, Vaughn.--3.

Excused: Taylor.--1.

The measure passed.

**SB 97** was referred for engrossment.

## GENERAL ORDER

**SB 98** by Morgan et al of the Senate and Mitchell et al of the House was read and considered.

Representative Askins moved to amend **SB 98** by striking the enacting clause, which amendment was declared adopted.

Representative Askins moved that **SB 98** be advanced from General Order, which motion was declared adopted.

By unanimous consent, upon request of Representative Askins, **SB 98** was considered engrossed and placed on Third Reading and Final Passage.

### **THIRD READING**

**SB 98** was read at length for the third time. On passage of the measure, the roll call was as follows:

Aye: Adkins, Armes, Askins, Balkman, Bengé, Blackburn, Blackwell, Bonny, Boren, Braddock, Brannon, Calvey, Carey, Cargill, Case, Claunch, Coleman, Covey, Cox, Davis, Deutschendorf, DeWitt, Dorman, Easley, Eddins, Ellis, Ericson, Erwin, Ferguson, Gilbert, Greenwood, Hamilton, Harrison, Hastings, Hefner, Hiett, Hilliard, Hutchison, Ingmire, Jones, Kirby, Lamons, Langmacher, Leist, Lerblance, Lindley, Liotta, Maddux, McCarter, McClain, McIntyre, Miller (Doug), Miller (Ray), Mitchell, Morgan (Danny), Morgan (Fred), Nance, Nations, Newport, O'Neal, Paulk, Perry, Peters, Peterson, Pettigrew, Phillips, Piatt, Plunk, Pope, Reynolds, Rice, Roan, Roberts, Roggow, Smaligo, Smith (Dale), Smith (Hopper), Smithson, Staggs, Stanley, Steele, Sweeden, Tibbs, Toure, Trebilcock, Turner, Tyler, Walker, Wells, Wilson, Wilt, Winchester, Worthen, Wright, Young, Mr. Speaker.--96.

Nay: Dank, Graves, Sullivan, Vaughn.--4.

Excused: Taylor.--1.

The measure passed.

**SB 98** was referred for engrossment.

### **GENERAL ORDER**

**SB 99** by Morgan et al of the Senate and Mitchell et al of the House was read and considered.

Representative Askins moved to amend **SB 99** by striking the enacting clause, which amendment was declared adopted.

Representative Askins moved that **SB 99** be advanced from General Order, which motion was declared adopted.

By unanimous consent, upon request of Representative Askins, **SB 99** was considered engrossed and placed on Third Reading and Final Passage.

### **THIRD READING**

**SB 99** was read at length for the third time. On passage of the measure, the roll call was as follows:

Aye: Adkins, Armes, Askins, Balkman, Benge, Blackburn, Blackwell, Bonny, Boren, Braddock, Brannon, Calvey, Carey, Cargill, Case, Claunch, Coleman, Covey, Cox, Davis, Deutschendorf, DeWitt, Dorman, Easley, Eddins, Ellis, Ericson, Erwin, Ferguson, Gilbert, Greenwood, Hamilton, Harrison, Hastings, Hefner, Hiett, Hilliard, Hutchison, Ingmire, Jones, Kirby, Lamons, Langmacher, Leist, Lerblance, Lindley, Liotta, Maddux, McCarter, McClain, McIntyre, Miller (Doug), Miller (Ray), Mitchell, Morgan (Danny), Morgan (Fred), Nance, Nations, Newport, O'Neal, Paulk, Perry, Peters, Peterson, Pettigrew, Phillips, Piatt, Plunk, Pope, Reynolds, Rice, Roan, Roberts, Roggow, Smaligo, Smith (Dale), Smith (Hopper), Smithson, Staggs, Stanley, Steele, Sweeden, Taylor, Tibbs, Toure, Trebilcock, Turner, Tyler, Walker, Wells, Wilson, Wilt, Winchester, Worthen, Wright, Young, Mr. Speaker.--97.

Nay: Dank, Graves, Sullivan, Vaughn.--4.

The measure passed.

**SB 99** was referred for engrossment.

### **GENERAL ORDER**

**SB 100** by Morgan et al of the Senate and Mitchell et al of the House was read and considered.

Representative Askins moved to amend **SB 100** by striking the enacting clause, which amendment was declared adopted.

Representative Askins moved that **SB 100** be advanced from General Order, which motion was declared adopted.

By unanimous consent, upon request of Representative Askins, **SB 100** was considered engrossed and placed on Third Reading and Final Passage.

### **THIRD READING**

**SB 100** was read at length for the third time. On passage of the measure, the roll call was as follows:

Aye: Adkins, Armes, Askins, Balkman, Bengé, Blackburn, Blackwell, Bonny, Boren, Braddock, Brannon, Calvey, Carey, Cargill, Case, Claunch, Coleman, Covey, Cox, Davis, Deutschendorf, DeWitt, Dorman, Easley, Eddins, Ellis, Ericson, Erwin, Ferguson, Gilbert, Greenwood, Hamilton, Harrison, Hastings, Hefner, Hiatt, Hilliard, Hutchison, Ingmire, Jones, Kirby, Lamons, Langmacher, Leist, Lerblance, Lindley, Liotta, Maddux, McCarter, McClain, McIntyre, Miller (Doug), Miller (Ray), Mitchell, Morgan (Danny), Morgan (Fred), Nance, Nations, Newport, O'Neal, Paulk, Perry, Peters, Peterson, Pettigrew, Phillips, Piatt, Plunk, Pope, Reynolds, Rice, Roan, Roberts, Roggow, Smaligo, Smith (Dale), Smith (Hopper), Smithson, Staggs, Stanley, Steele, Sweeden, Taylor, Tibbs, Toure, Trebilcock, Turner, Tyler, Walker, Wells, Wilson, Wilt, Winchester, Worthen, Wright, Young, Mr. Speaker.--97.

Nay: Dank, Graves, Sullivan, Vaughn.--4.

The measure passed.

**SB 100** was referred for engrossment.

## **GENERAL ORDER**

**SB 101** by Morgan et al of the Senate and Mitchell et al of the House was read and considered.

Representative Askins moved to amend **SB 101** by striking the enacting clause, which amendment was declared adopted.

Representative Askins moved that **SB 101** be advanced from General Order, which motion was declared adopted.

By unanimous consent, upon request of Representative Askins, **SB 101** was considered engrossed and placed on Third Reading and Final Passage.

## **THIRD READING**

**SB 101** was read at length for the third time. On passage of the measure, the roll call was as follows:

Aye: Adkins, Armes, Askins, Balkman, Bengé, Blackburn, Blackwell, Bonny, Boren, Braddock, Brannon, Calvey, Carey, Cargill, Case, Claunch, Coleman, Covey, Cox, Davis, Deutschendorf, DeWitt, Dorman, Easley, Eddins, Ellis, Ericson, Erwin, Ferguson, Gilbert, Graves, Greenwood, Hamilton, Harrison, Hastings, Hefner, Hiatt, Hilliard, Hutchison, Ingmire, Jones, Kirby, Lamons, Langmacher, Leist, Lerblance, Lindley, Liotta, Maddux, McCarter, McClain, McIntyre, Miller (Doug), Miller (Ray), Mitchell, Morgan (Danny), Morgan (Fred), Nance, Nations, Newport, O'Neal, Paulk, Perry, Peters, Peterson, Pettigrew, Phillips, Piatt, Plunk, Pope, Reynolds, Rice, Roan, Roberts, Roggow, Smaligo, Smith (Dale), Smith (Hopper), Smithson, Staggs, Stanley, Steele, Sweeden, Taylor, Tibbs, Toure,

Trebilcock, Turner, Tyler, Walker, Wells, Wilson, Wilt, Winchester, Worthen, Wright, Young, Mr. Speaker.--98.

Nay: Dank, Sullivan, Vaughn.--3.

The measure passed.

**SB 101** was referred for engrossment.

## GENERAL ORDER

**SB 108** by Morgan et al of the Senate and Mitchell et al of the House was read and considered.

Representative Askins moved to amend **SB 108** by striking the enacting clause, which amendment was declared adopted.

Representative Askins moved that **SB 108** be advanced from General Order, which motion was declared adopted.

By unanimous consent, upon request of Representative Askins, **SB 108** was considered engrossed and placed on Third Reading and Final Passage.

## THIRD READING

**SB 108** was read at length for the third time. On passage of the measure, the roll call was as follows:

Aye: Adkins, Armes, Askins, Balkman, Benge, Blackburn, Blackwell, Bonny, Boren, Braddock, Brannon, Calvey, Carey, Cargill, Case, Claunch, Coleman, Covey, Cox, Davis, Deutschendorf, DeWitt, Dorman, Easley, Eddins, Ellis, Ericson, Erwin, Ferguson, Gilbert, Greenwood, Hamilton, Harrison, Hastings, Hefner, Hiatt, Hilliard, Hutchison, Ingmire, Jones, Kirby, Lamons, Langmacher, Leist, Lerblance, Lindley, Liotta, Maddux, McCarter, McClain, McIntyre, Miller (Doug), Miller (Ray), Mitchell, Morgan (Danny), Morgan (Fred), Nance, Nations, Newport, O'Neal, Paulk, Perry, Peters, Peterson, Pettigrew, Phillips, Piatt, Plunk, Pope, Reynolds, Rice, Roan, Roberts, Roggow, Smaligo, Smith (Dale), Smith (Hopper), Smithson, Staggs, Stanley, Steele, Sweeden, Taylor, Tibbs, Toure, Trebilcock, Turner, Tyler, Walker, Wells, Wilson, Wilt, Winchester, Worthen, Wright, Young, Mr. Speaker.--97.

Nay: Dank, Graves, Sullivan, Vaughn.--4.

The measure passed.

**SB 108** was referred for engrossment.

**GENERAL ORDER**

**SB 109** by Morgan et al of the Senate and Mitchell et al of the House was read and considered.

Representative Askins moved to amend **SB 109** by striking the enacting clause, which amendment was declared adopted.

Representative Askins moved that **SB 109** be advanced from General Order, which motion was declared adopted.

By unanimous consent, upon request of Representative Askins, **SB 109** was considered engrossed and placed on Third Reading and Final Passage.

**THIRD READING**

**SB 109** was read at length for the third time. On passage of the measure, the roll call was as follows:

Aye: Adkins, Armes, Askins, Balkman, Bengé, Blackburn, Blackwell, Bonny, Boren, Braddock, Brannon, Calvey, Carey, Cargill, Case, Claunch, Coleman, Covey, Cox, Davis, Deutschendorf, DeWitt, Dorman, Easley, Eddins, Ellis, Ericson, Erwin, Ferguson, Gilbert, Greenwood, Hamilton, Harrison, Hastings, Hefner, Hiatt, Hilliard, Hutchison, Ingmire, Jones, Kirby, Lamons, Langmacher, Leist, Lerblance, Lindley, Liotta, Maddux, McCarter, McClain, McIntyre, Miller (Doug), Miller (Ray), Mitchell, Morgan (Danny), Morgan (Fred), Nance, Nations, Newport, O'Neal, Paulk, Perry, Peters, Peterson, Pettigrew, Phillips, Piatt, Plunk, Pope, Reynolds, Rice, Roan, Roberts, Roggow, Smaligo, Smith (Dale), Smith (Hopper), Smithson, Staggs, Stanley, Steele, Sweeden, Taylor, Tibbs, Toure, Trebilcock, Turner, Tyler, Walker, Wells, Wilson, Wilt, Winchester, Worthen, Wright, Young, Mr. Speaker.--97.

Nay: Dank, Graves, Sullivan, Vaughn.--4.

The measure passed.

**SB 109** was referred for engrossment.

**GENERAL ORDER**

**SB 430** by Smith of the Senate and Toure of the House was read and considered.

Representative Armes moved to amend **SB 430** by deleting Sections 1 and 2 and inserting in lieu thereof new Sections 1-28 to read as follows:

“SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 800.1 of Title 68, unless there is created a duplication in numbering, reads as follows:

This act shall be known and may be cited as the "Oklahoma Estate Tax Code".

SECTION 2. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 800.2 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. It is the intent of this act to amend, revise, incorporate and recodify established revenue raising procedures applied to estates of decedents. In order to promote and protect the public safety, health, and welfare of this state, it is also the intent of this act to establish a modern, efficient, and effective estate tax collection and enforcement system, and in order to achieve the purpose and intent of this act, the Legislature finds it necessary to increase conformity with the federal law concerning the imposition of tax on estates of decedents. This act is intended to conform the method in this state of imposing a tax on the estates of decedents with the method imposed in the Internal Revenue Code and the regulations issued pursuant thereto. It is also the intent of the Legislature that the recodification of the tax levied by this act shall not be considered and construed to be a new tax, but a clarification and simplification of the estate tax as it existed prior to the effective date of this act.

B. This act shall apply to the estate of a decedent who dies after December 31, 2003. For all estates of decedents dying before January 1, 2004, Sections 801 through 827 of Title 68 of the Oklahoma Statutes shall apply.

SECTION 3. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 800.3 of Title 68, unless there is created a duplication in numbering, reads as follows:

As used in this act, unless the context clearly shows otherwise, the term or phrase:

1. “Federal credit” means the maximum amount of the credit for state death taxes allowable by Section 2011 of the Internal Revenue Code. The term "maximum amount" shall be construed so as to take full advantage of the credit as allowed by the Internal Revenue Code;

2. “Federal generation-skipping transfer tax credit” or “federal GST tax credit” means the maximum amount of the credit for state generation-skipping transfer taxes allowable by Section 2604 of the Internal Revenue Code. The term "maximum amount" shall be construed so as to take full advantage of the credit as allowed by the Internal Revenue Code;

3. “Generation-skipping transfer” means a transfer defined in Section 2611 of the Internal Revenue Code for which a federal GST tax credit is allowable pursuant to Section 2604 of the Internal Revenue Code;

4. "Gross estate" means gross estate defined in Section 2031 of the Internal Revenue Code;

5. "Internal Revenue Code" means the Internal Revenue Code of 1986, as amended;

6. "Nonresident" means a decedent who was domiciled outside of the State of Oklahoma at the death of the decedent;

7. "Person" means persons, corporations, limited liability companies, associations, joint stock companies, and business trusts;

8. "Personal representative" means the executor or administrator of the decedent, or, if there is no executor or administrator appointed, qualified, and acting within the United States, then any person in actual or constructive possession of any property of the decedent;

9. "Original transferor" means the transferor defined in Section 2652 of the Internal Revenue Code, who by grant, gift, trust, will, or otherwise makes a transfer of real or personal property that results in the imposition of federal generation-skipping transfer tax;

10. "Real property" means real property and real property interests, including mineral interests, royalties, production payments, leasehold interests, working interests, and other interests in oil, gas, coal, or any other minerals;

11. "Resident" means a decedent who was domiciled in the State of Oklahoma at death;

12. "Responsible person" means the person liable for the payment of the federal generation-skipping transfer tax;

13. "State" means any state, territory, or possession of the United States and the District of Columbia;

14. "Tangible personal property" means corporeal personal property, including money;

15. "Taxable estate" means taxable estate as defined in Section 2051 of the Internal Revenue Code;

16. "Transfer" means the passing of property or any interest therein, in possession or enjoyment, present or future, by inheritance, descent, devise, succession, bequest, grant, deed, bargain, sale, gift, trust distribution, or appointment in the manner herein described; and

17. "Value" means value as finally determined for transfer tax purposes pursuant to the Internal Revenue Code.

**SECTION 4. NEW LAW** A new section of law to be codified in the Oklahoma Statutes as Section 800.4 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. For the purposes of this act, a person is presumed to have died a resident of this state if:

1. The person has been physically present in this state for more than three hundred sixty-five (365) days in the twenty-four (24) months preceding death, without regard to whether the person may have voted, may have been entitled to vote, or may have been assessed for taxes in this state; or

2. The person was domiciled in this state at death.

B. The burden of proof in an estate tax proceeding is on any person claiming exemption by reason of alleged nonresidence, and orders relating to domicile previously entered in any probate proceedings or administration shall not be conclusive for the purposes of this act.

**SECTION 5. NEW LAW** A new section of law to be codified in the Oklahoma Statutes as Section 800.5 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. A tax in the amount of the federal credit shall be levied on the transfer of every taxable estate of a resident, subject, where applicable, to the credit provided in subsection B of this section.

B. If any real property or tangible personal property of a resident is located outside this state and is subject to a death tax imposed by another state for which the federal credit is allowed, the amount of the tax due under this section shall be credited with the lesser of:

1. The amount of the death tax paid the other state and credited against the federal estate tax; or

2. An amount computed by multiplying the federal credit by a fraction, the numerator of which is the value of that part of the gross estate over which another state or states have jurisdiction to the same extent this state would exert jurisdiction pursuant to this act with respect to real property and tangible personal property located in this state owned by residents of the other state or states and the denominator of which is the gross estate.

SECTION 6. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 800.6 of Title 68, unless there is created a duplication in numbering, reads as follows:

A tax in an amount computed under this section shall be levied on the transfer of every taxable estate of a nonresident located in this state. The tax shall be an amount computed by multiplying the federal credit by a fraction, the numerator of which is the value of the real property and tangible personal property located in this state and the denominator of which is the gross estate.

SECTION 7. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 800.7 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. The estate tax imposed by Sections 5 and 6 of this act shall be due and payable no later than nine (9) months from the date of the death of the decedent.

B. The personal representative of every estate from which tax is due shall file with the Oklahoma Tax Commission, on or before the due date set forth in subsection A of this section, a return for the tax due under this act. In addition, the personal representative of every estate which is required to file a federal estate tax return shall file with the Tax Commission a copy of the federal estate tax return. The copy of the federal return shall be filed with the Tax Commission on or before the date the federal estate tax return is required to be filed.

C. If the personal representative has obtained an extension of time for filing the federal estate tax return, the filing required by subsection B of this section shall be similarly extended until the end of the time period granted in the federal extension. Upon obtaining an extension of time for filing the federal estate tax return, the personal representative shall provide the Tax Commission with a copy of the instrument granting the extension.

D. The estate tax imposed by Sections 5 and 6 of this act shall be paid by the personal representative not later than the date when the return covering this tax is required to be filed pursuant to subsection B or C of this section.

SECTION 8. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 800.8 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. A personal representative who files an amended federal estate tax return shall immediately file with the Oklahoma Tax Commission an amended Oklahoma estate tax return covering the tax imposed by this act, together with a copy of the amended federal estate tax return. If any additional tax is due under this act pursuant to the amended return, the personal representative shall pay the additional tax at the time of filing the amended return.

B. If, upon final determination of the federal estate tax due, a federal estate tax is determined to be due in excess of the amount originally reported, the personal representative shall, within sixty (60) days after this determination, give written notice of the deficiency to the Tax Commission. If any additional tax is due under this act by reason of this determination, the personal representative shall pay the additional tax at the time of the filing of the notice.

C. The limitations on assessment of taxes provided in this act shall not expire until the later of the following dates:

1. Three (3) years after the personal representative files the tax return pursuant to Section 7 of this act;
2. One hundred eighty (180) days after the personal representative files an amended return pursuant to subsection A of this section; or
3. One hundred eighty (180) days after the personal representative files notice pursuant to subsection B of this section.

SECTION 9. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 800.9 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. If the Oklahoma Tax Commission determines that good cause exists, the Tax Commission may extend the time for the payment of the tax imposed by this act for a reasonable period not to exceed twelve (12) months from the original due date.

B. If the Tax Commission determines that the payment of all or any part of the tax imposed by this act would result in undue hardship to the estate, the Tax Commission may extend the time for the payment of that portion of the tax for a reasonable period not to exceed five (5) years from the original due date.

SECTION 10. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 800.10 of Title 68, unless there is created a duplication in numbering, reads as follows:

The tax and interest imposed by this act shall be paid by the personal representative. If a personal representative distributes, either in whole or in part, any of the property of the decedent, the estate, or a trust included in the gross estate of the decedent to the heirs, next of kin, distributees, legatees, devisees, or beneficiaries without having paid or secured the tax due pursuant to this act, the personal representative shall be personally liable for the tax due, or so much of the tax as may remain due and unpaid, to the full extent of the fair market value of property so distributed.

SECTION 11. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 800.11 of Title 68, unless there is created a duplication in numbering, reads as follows:

The Oklahoma Tax Commission may require a personal representative to show the property of the decedent to the Tax Commission or its representative upon demand and may employ a suitable person to appraise the property. The appraiser shall prepare an inventory of the property, shall appraise it at its fair market value at the time of the death of the decedent, and shall return the inventory and appraisal to the Tax Commission.

SECTION 12. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 800.12 of Title 68, unless there is created a duplication in numbering, reads as follows:

At any time after the expiration of the time required by this act for the filing of any return, the Oklahoma Tax Commission may require the personal representative or any other person or corporation interested in the estate of the decedent or the passing of the property

of the decedent to appear at the Tax Commission at a specific time. The Tax Commission may require the personal representative or other interested person or corporation to produce for the use of the Tax Commission all books, papers, or securities which may be within the possession or control of such person and to furnish other information as that person may be able and the Tax Commission may require in determining whether the estate is subject to tax and the amount of tax.

SECTION 13. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 800.13 of Title 68, unless there is created a duplication in numbering, reads as follows:

Whenever any person summoned under the provisions of this act neglects or refuses to obey the summons as required, the Oklahoma Tax Commission may apply to any district court for an attachment for contempt. The district court judge shall hear the application and, if satisfactory proof is made, issue an attachment directed to the sheriff of the county in which the person resides for the arrest of the person for purposes of holding a hearing. At the hearing, the judge may make an appropriate order, not inconsistent with existing laws for the punishment of contempt, to enforce obedience to the requirements of the summons and to punish the person for default or disobedience.

SECTION 14. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 800.14 of Title 68, unless there is created a duplication in numbering, reads as follows:

In case of the refusal or neglect of any person summoned under the provisions of Sections 7 through 16 of this act by the Oklahoma Tax Commission to appear before it and produce books, papers, or securities, the Tax Commission may apply to any district court for a mandamus to compel obedience to the summons, and the hearing thereon may be held in Oklahoma County or any other convenient county.

SECTION 15. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 800.15 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. A lien for the payment of taxes imposed by this act shall arise on the death of the decedent on all of the real and personal property of the decedent located in this state. Except as provided in Sections 23 and 24 of this act, the lien, once it attaches, shall be enforceable for a period not to exceed ten (10) years from the death of the decedent.

B. Any part of the real and personal property of the decedent subject to the lien provided for in subsection A of this section shall be divested of the lien to the extent it is used for payment of charges against the estate or expenses of its administration as allowed by the court having jurisdiction over the estate.

C. Any part of the personal property of the decedent subject to the lien provided for in subsection A of this section shall be divested of the lien upon the conveyance or transfer of the property to a purchaser or holder of a security interest for adequate and full consideration. In this event, however, the lien shall attach to the proceeds received for the property from the purchaser or holder of a security interest. This subsection shall not apply to real property.

D. When the Oklahoma Tax Commission is satisfied that the estate has fully discharged its tax liability, if any, the Tax Commission shall issue a certificate releasing all property of the estate from the lien. If the Tax Commission is satisfied that the estate has adequately provided for its tax liability, it shall issue a certificate releasing any surplus property of the estate from the lien.

SECTION 16. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 800.16 of Title 68, unless there is created a duplication in numbering, reads as follows:

If any amount of tax imposed by this act is not paid on or before its original due date, interest on such amount at the rate of nine percent (9%) per annum shall be paid for the period from such date to the date paid.

SECTION 17. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 800.17 of Title 68, unless there is created a duplication in numbering, reads as follows:

The probate court may authorize executors, administrators, personal representatives, and trustees to sell the real estate of a decedent for the payment of the tax in the same manner in which it may authorize them to sell real estate for the payment of debts.

SECTION 18. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 800.18 of Title 68, unless there is created a duplication in numbering, reads as follows:

The Oklahoma Tax Commission may appear in any proceeding in any court in which the decree may in any way affect the tax imposed by this act. No decree in any such proceeding or appeal therefrom shall be binding upon this state unless personal notice of such proceeding shall have been given to the Tax Commission.

SECTION 19. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 800.25 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. A tax in the amount equal to the federal generation-skipping transfer tax credit shall be levied on every generation-skipping transfer where the original transferor was a resident of this state at the date of original transfer, and subject, where applicable, to the credit provided in subsection B of this section.

B. If a generation-skipping transfer comprises any real property or tangible personal property located outside this state at the date of original transfer and is subject to a tax imposed by another state for which the federal GST tax credit is allowed, the amount of the tax due under this section shall be credited with the lesser of:

1. The amount of the generation-skipping transfer tax paid the other state and credited against the federal generation-skipping transfer tax; or
2. An amount computed by multiplying the federal GST tax credit by a fraction. The numerator of the fraction shall be the value of that part of the generation-skipping transfer over which another state or states have jurisdiction to the same extent this state would exert jurisdiction, pursuant to this act, with respect to real property and tangible personal property located in this state and owned by residents of the other state or states. The denominator shall be the value of the gross generation-skipping transfer giving rise to the federal GST tax credit.

SECTION 20. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 800.26 of Title 68, unless there is created a duplication in numbering, reads as follows:

A tax in an amount computed under this section shall be imposed on every generation-skipping transfer where the original transferor was a nonresident of this state at the date of original transfer, but where the generation-skipping transfer comprises real property or tangible personal property located in this state at the date of original transfer. The tax is an amount computed by multiplying the federal GST tax credit by a fraction, the numerator of which is the value of the generation-skipping transfer comprising real

property and tangible personal property located in this state and the denominator of which is the value of the gross generation-skipping transfer giving rise to the federal GST tax credit.

SECTION 21. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 800.27 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. Except as may be provided in this act, the tax imposed pursuant to Sections 19 and 20 of this act shall be due and payable on or before the last day prescribed for filing the federal estate tax return.

B. The responsible person shall file with the Oklahoma Tax Commission, on or before the due date set forth in subsection A of this section, a return for the tax due under this act and a copy of the federal estate tax return.

C. If the responsible person has obtained an extension of time for filing the federal estate tax return, the filing required by subsection B of this section shall be similarly extended until the end of the time period granted in the federal extension. Upon obtaining an extension of time for filing the federal estate tax return, the responsible person shall provide the Tax Commission with a copy of the instrument granting the extension.

D. The tax due pursuant to this act shall be paid by the responsible person not later than the date when the return covering this tax is required to be filed pursuant to subsection B or C of this section.

SECTION 22. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 800.28 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. A person who files an amended federal estate tax return shall immediately file with the Oklahoma Tax Commission an amended Oklahoma return covering the tax imposed by this act, together with a copy of the amended federal estate tax return. If any additional tax is due under this act pursuant to the amended return, the responsible person shall pay the additional tax at the time the amended return is filed.

B. If, upon final determination of the federal tax, a federal tax is determined to be due in excess of the amount originally reported, the responsible person shall, within sixty (60) days after this determination, give written notice of the deficiency to the Tax Commission. If any additional tax is due under this act by reason of this determination, the responsible person shall pay the additional tax at the time of the filing of the notice.

C. The limitations on assessment of taxes provided in Sections 19 through this section of this act shall not expire until the later of the following dates:

1. Three (3) years after the responsible person files the tax return pursuant to Section 21 of this act;

2. One hundred eighty (180) days after the responsible person files an amended return pursuant to subsection A of this section; or

3. One hundred eighty (180) days after the responsible person files notice pursuant to subsection B of this section.

SECTION 23. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 800.30 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. If, for purposes of the federal estate tax return, an estate makes an election to specially value certain farm or business real property located in this state pursuant to Section 2032A of the Internal Revenue Code, or to claim an exclusion or deduction for one or more qualified family-owned businesses pursuant to Section 2033A of the Internal

Revenue Code, a copy of the notice of election, agreement, and all other supporting documents filed with the federal estate tax return shall be attached to the Oklahoma estate tax return when filed. The Oklahoma estate tax return shall also include a written agreement signed by each person who has an interest, whether in possession, in any specially valued real property or qualified family-owned business subject to estate tax in this state consenting to the application of this section through Section 25 of this act.

B. If there occurs a recapture of any federal estate tax pursuant to Section 2032A(c) or 2033A(f) of the Internal Revenue Code, there shall be levied an additional Oklahoma estate tax equal to the adjusted tax difference. The adjusted tax difference shall be the excess, if any, of:

1. The Oklahoma estate tax which would have been imposed pursuant to Section 5 or 6 of this act if the interest in real property or the qualified family-owned business, with respect to which there has been a recapture event, was valued on the federal estate tax return at its fair market value; or

2. The Oklahoma estate tax previously paid.

SECTION 24. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 800.31 of Title 68, unless there is created a duplication in numbering, reads as follows:

Qualified heirs as defined in Sections 2032A and 2033A of the Internal Revenue Code, as applicable, shall be personally liable for the additional tax imposed pursuant to this act. The amount of the adjusted tax difference shall be a lien against the interest in the real property or the qualified family-owned business in favor of this state. The lien shall arise at the time the election is filed under this section and continues until:

1. The liability for tax under this act attributable to the interest has been satisfied or has become unenforceable by lapse of time; or

2. It is established to the satisfaction of the Oklahoma Tax Commission that no additional estate tax liability attributable to the interest may arise pursuant to Sections 23 through 25 of this act.

SECTION 25. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 800.32 of Title 68, unless there is created a duplication in numbering, reads as follows:

Qualified heirs shall be required to notify the Oklahoma Tax Commission, in a manner prescribed by the Tax Commission, of any event resulting in the recapture of Oklahoma estate tax as provided in Sections 23 through 25 of this act and to pay any additional Oklahoma estate tax resulting from that recapture event within six (6) months of the occurrence of that event. The limitations on assessment of taxes provided in this act shall not expire until three (3) years after the qualified heirs notify the Tax Commission of the recapture event pursuant to this section.

SECTION 26. REPEALER 68 O.S. 2001, Sections 801, 802, 802.1, 803, 804, 805, as amended by Section 5, Chapter 458, O.S.L. 2002, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 815.1, 816, 816.1, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826 and 827 (68 O.S. Supp. 2002, Section 805), are hereby repealed.

SECTION 27. Sections 1 through 25 of this act shall become effective January 1, 2004.

SECTION 28. Section 26 of this act shall become effective January 1, 2005.”

Representative Toure moved that **SB 430** be laid over, which motion was declared adopted upon a division of the question.

**RESOLUTION FOR CONSIDERATION**

**SCR 21** was called up for consideration.

Upon motion of Representative Paulk, **SCR 21** was considered and adopted.

**SCR 21** was properly signed, in open session, by the Presiding Officer and ordered returned to the Honorable Senate.

**PENDING CONSIDERATION OF SAs**

**SAs to HB 1292** were rejected upon motion of Representative Lamons. Conferees to be named later.

**PENDING CONSIDERATION OF SAs**

**SAs to HB 1476** were rejected upon motion of Representative Greenwood. Conferees to be named later.

**PENDING CONSIDERATION OF SAs**

**SAs to HJR 1011** were rejected upon motion of Representative Vaughn. Conferees to be named later.

**PENDING CONSIDERATION OF SAs**

**SAs to HB 1535** were rejected upon motion of Representative Covey. Conferees to be named later.

**PENDING CONSIDERATION OF SAs**

**SAs to HB 1444** were rejected upon motion of Representative Stanley. Conferees to be named later.

**MOTION EXPIRED**

Time expired for consideration of the motion to reconsider the vote whereby **SB 647** passed.

The Presiding Officer signed, in open session, Engrossed **SB 647** and ordered same returned to the Honorable Senate.

**MEASURE REREFERRED**

Pursuant to House Rule 11, Section 6, the following was withdrawn from the Calendar and rereferred to committee:

**SB 576** – Mental Health

**MESSAGE FROM THE SENATE**

Advising the signing of and transmitting for signature Enrolled **SCR 21**.

The above-numbered enrolled measure was properly signed and ordered returned to the Honorable Senate.

**MESSAGES FROM THE GOVERNOR**

Advising of his approval of **HBs 1058, 1059, 1084, 1088, 1139** and **1492** on April 21, 2003.

Representative Rice moved that when the clerk's desk is clear, the House stand adjourned to reconvene at 9:45 a.m., Tuesday, April 22, 2003, which was the order.

Pursuant to the motion of Representative Rice, the House was adjourned at 2:05 p.m., to reconvene Tuesday, April 22, 2003, at 9:45 a.m.