

1 STATE OF OKLAHOMA

2 2nd Session of the 52nd Legislature (2010)

3 HOUSE BILL 3018

By: Scott

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5
6 AS INTRODUCED

7 An Act relating to revenue and taxation; imposing an
8 excise tax on the production and sale of electricity
9 generated from wind; specifying imposition of tax;
10 providing a rate; providing certain exemptions;
11 providing for distribution of proceeds of the tax;
12 requiring certain reporting; requiring payment by
13 certain date; directing the Oklahoma Tax Commission
14 to collect the tax; requiring the Commission to
15 enforce the tax and promulgate rules; specifying
16 application; providing for codification; and
17 providing an effective date.

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

19 SECTION 1. NEW LAW A new section of law to be codified
20 in the Oklahoma Statutes as Section 1851 of Title 68, unless there
21 is created a duplication in numbering, reads as follows:

22 A. There is hereby levied an excise tax upon the production and
23 sale of any electricity generated in the state from wind for sale or
24 trade. The tax shall be imposed on each kilowatt of electricity as
it leaves the wind generation facility and prior to entering the
interstate transmission system.

1 B. The tax rate of the excise tax levied pursuant to this
2 section shall be twenty-five one-hundredths of one cent (\$.0025)
3 upon each kilowatt hour, or portion of kilowatt hour, which is
4 produced and sold.

5 C. No tax shall be imposed pursuant to this section upon
6 electricity which is produced from any wind generation facility
7 owned or operated by the federal government, any municipality of the
8 state, or the Grand River Dam Authority. No tax shall be imposed
9 upon electricity which is produced for the personal consumption of
10 the producer, including any excess production of electricity that
11 does not exceed one thousand (1,000) kilowatt hours in any twenty-
12 four-hour period.

13 D. All monies and revenues arising, collected and received by
14 the Oklahoma Tax Commission pursuant to the provisions of this
15 section shall be applied as follows:

16 1. Fifty percent (50%) of all monies collected under the
17 provisions of this section shall be allocated to the Oklahoma
18 National Board Certification Revolving Fund created in Section 6-
19 204.4 of Title 70 of the Oklahoma Statutes. When the total amount
20 in the Oklahoma National Board Certification Revolving Fund equals
21 the amount needed to fully fund the annual bonuses for those
22 teachers possessing National Board certification for that next
23 ensuing fiscal year, all remaining monies allocated pursuant to this
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1 paragraph shall be paid to the State Treasurer and placed to the
2 credit of the General Revenue Fund of the State Treasury;

3 2. Twenty-five percent (25%) of all monies collected under the
4 provisions of this section shall be apportioned and paid each month
5 by the Oklahoma Tax Commission to the school districts of the
6 respective counties in which the wind generation facility is
7 located; and

8 3. Twenty-five percent (25%) of all monies collected under the
9 provisions of this section shall be apportioned and paid each month
10 by the Oklahoma Tax Commission to the counties in which the wind
11 generation facility is located.

12 E. Any person producing and selling electricity from wind
13 generation in this state shall report the amount of kilowatt hours
14 produced and sold in this state on or before February 1 of the
15 calendar year immediately following the year in which the
16 electricity was produced and sold.

17 F. Any person owing a tax under the provisions of this section
18 shall pay the tax once each year on or before May 1 of the calendar
19 year immediately following the year in which the electricity was
20 produced and sold. The Oklahoma Tax Commission shall collect the
21 tax.

22 G. The Oklahoma Tax Commission shall enforce the provisions of
23 this section. The Commission shall promulgate rules necessary for
24 the implementation and enforcement of this section.

1 H. This section shall apply to electricity generated from wind
2 which is produced on or after January 1, 2011.

3 SECTION 2. This act shall become effective January 1, 2011.
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