

1 STATE OF OKLAHOMA

2 1st Session of the 52nd Legislature (2009)

3 SENATE BILL 51

By: Leftwich

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6 AS INTRODUCED

7 An Act relating to revenue and taxation; providing
8 for a credit against income tax liability for
9 expenditures made for the purchase of certain
10 medically necessary foods; establishing eligibility
11 requirement; limiting amount of credit; authorizing
12 Oklahoma Tax Commission to promulgate rules;
13 providing for codification; and providing an
14 effective date.

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

16 SECTION 1. NEW LAW A new section of law to be codified
17 in the Oklahoma Statutes as Section 2357.105 of Title 68, unless
18 there is created a duplication in numbering, reads as follows:

19 A. For tax years beginning after December 31, 2009, there shall
20 be allowed a credit against the tax imposed by Section 2355 of Title
21 68 of the Oklahoma Statutes to a taxpayer for expenditures made for
22 the purchase of medically necessary foods used in the treatment of
23 phenylketonuria.

24 B. The credit shall be available to a taxpayer diagnosed with
phenylketonuria or to a taxpayer with a dependent child diagnosed
with phenylketonuria.

1 C. The credit allowed by subsection A of this section shall be
2 equal to the expenditures made by the taxpayer for the purchase of
3 medically necessary foods for the treatment of phenylketonuria not
4 to exceed One Thousand Dollars (\$1,000.00) per year.

5 D. In no event shall the amount of the credit allowed by
6 subsection A of this section exceed the amount of any tax liability
7 of the taxpayer.

8 E. The Oklahoma Tax Commission shall have the authority to
9 promulgate any necessary rules to implement the provisions of this
10 section.

11 SECTION 2. This act shall become effective January 1, 2010.

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13 52-1-417 JCR 3/6/2009 5:00:47 AM

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