

1 ENGROSSED HOUSE  
2 BILL NO. 3061

By: Steele of the House

3 and

4 Bingman of the Senate

5  
6 ( revenue and taxation - Oklahoma Tax Reduction and  
7 Simplification Act - Oklahoma Income Tax Code -  
8 modifying taxable years for which certain tax rates  
9 applicable - tax based upon taxable income amounts -  
10 reduction of individual income tax rates based upon  
11 certain revenue conditions - State Board of  
12 Equalization - elimination of certain individual  
13 income tax credits - Oklahoma Income Tax Code with  
14 respect to certain deductions and exemptions -  
15 repealing sections -

16 effective date )

17  
18  
19 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

20 SECTION 1. NEW LAW A new section of law not to be  
21 codified in the Oklahoma Statutes reads as follows:

22 This act shall be known and may be cited as the "Oklahoma Tax  
23 Reduction and Simplification Act".  
24

1 SECTION 2. NEW LAW A new section of law to be codified  
2 in the Oklahoma Statutes as Section 2355.1E of Title 68, unless  
3 there is created a duplication in numbering, reads as follows:

4 A. Except as otherwise provided by this section for the  
5 reduction of individual income tax rates, for taxable years  
6 beginning after December 31, 2012, a tax is hereby imposed upon the  
7 Oklahoma taxable income of every resident or nonresident individual  
8 as follows:

9 1. For the taxable years beginning January 1, 2013, and ending  
10 December 31, 2014, for single persons:

11 a. 0% on taxable income not in excess of Fifteen Thousand  
12 Dollars (\$15,000.00) if the taxpayer does not have  
13 taxable income in excess of Fifteen Thousand Dollars  
14 (\$15,000.00),

15 b. for persons with a taxable income in excess of Fifteen  
16 Thousand Dollars (\$15,000.00):

17 (1) 2.25% on all taxable income equal to Fifteen  
18 Thousand Dollars (\$15,000.00), plus

19 (2) 2.25% on all taxable income in excess of Fifteen  
20 Thousand Dollars (\$15,000.00) but not in excess  
21 of Thirty-five Thousand Dollars (\$35,000.00), and

22 c. for persons with a taxable income in excess of Thirty-  
23 five Thousand Dollars (\$35,000.00):

24

- 1 (1) 3.5% on all taxable income equal to Thirty-five
- 2 Thousand Dollars (\$35,000.00), plus
- 3 (2) 3.5% on all taxable income in excess of Thirty-
- 4 five Thousand Dollars (\$35,000.00);

5 2. For the taxable years beginning January 1, 2013, and ending  
6 December 31, 2014, for married persons filing a joint income tax  
7 return, head of household and surviving spouse:

8 a. 0% on taxable income not in excess of Thirty Thousand  
9 Dollars (\$30,000.00) if the taxpayer does not have  
10 taxable income in excess of Thirty Thousand Dollars  
11 (\$30,000.00),

12 b. for persons with a taxable income in excess of Thirty  
13 Thousand Dollars:

- 14 (1) 2.25% on taxable income equal to Thirty Thousand  
15 Dollars (\$30,000.00), plus
- 16 (2) 2.25% on taxable income in excess of Thirty  
17 Thousand Dollars (\$30,000.00) but not in excess  
18 of Seventy Thousand Dollars (\$70,000.00), and

19 c. for persons with a taxable income in excess of Seventy  
20 Thousand Dollars (\$70,000.00):

- 21 (1) 3.5% on taxable income equal to Seventy Thousand  
22 Dollars (\$70,000.00), plus
- 23 (2) 3.5% on taxable income in excess of Seventy  
24 Thousand Dollars (\$70,000.00); and

1           3. For the taxable years beginning January 1, 2013, and ending  
2 December 31, 2014, for married persons filing separate returns:

3           a. 0% on taxable income not in excess of Fifteen Thousand  
4           Dollars (\$15,000.00) if the taxpayer does not have  
5           taxable income in excess of Fifteen Thousand Dollars  
6           (\$15,000.00),

7           b. for persons with a taxable income in excess of Fifteen  
8           Thousand Dollars (\$15,000.00):

9           (1) 2.25% on taxable income equal to Fifteen Thousand  
10           Dollars (\$15,000.00), plus

11           (2) 2.25% on taxable income in excess of Fifteen  
12           Thousand Dollars (\$15,000.00), but not in excess  
13           of Thirty-five Thousand Dollars (\$35,000.00), and

14           c. for persons with a taxable income in excess of Thirty-  
15           five Thousand Dollars (\$35,000.00):

16           (1) 3.5% on taxable income equal to Thirty-five  
17           Thousand Dollars (\$35,000.00), plus

18           (2) 3.5% on taxable income in excess of Thirty-five  
19           Thousand Dollars (\$35,000.00).

20           B. For taxable years beginning on or after January 1, 2015, the  
21 individual income tax rate of 3.5% otherwise authorized pursuant to  
22 the provisions of divisions (1) and (2) of subparagraph c of  
23 paragraphs 1, 2 and 3 of subsection A of this section may be  
24 decreased in increments of twenty-five hundredths (0.25), to be

1 subtracted from such rate as of each applicable January 1 date,  
2 based upon a growth in state revenue certifications, as described by  
3 this section, equal to or greater than five percent (5%) including  
4 the effect of revenue attributable to the standard deduction  
5 authorized pursuant to Section 2358 of Title 68 of the Oklahoma  
6 Statutes. Such incremental reduction may occur for any tax year  
7 until the 3.5% tax rate otherwise prescribed by divisions (1) and  
8 (2) of subparagraph c of paragraphs 1, 2 and 3 of subsection A of  
9 this section equals zero (0).

10 C. For the first taxable year after the individual income tax  
11 rate of 3.5% otherwise prescribed by divisions (1) and (2) of  
12 subparagraph c of paragraphs 1, 2 and 3 of subsection A of this  
13 section equals zero (0), and for each taxable year thereafter, the  
14 individual income tax rate of 2.25% otherwise authorized pursuant to  
15 the provisions of divisions (1) and (2) of subparagraph b of  
16 paragraphs 1, 2 and 3 of subsection A of this section may be  
17 decreased in increments of twenty-five hundredths (0.25), to be  
18 subtracted from such rate as of each applicable January 1 date,  
19 based upon a growth in state revenue certifications, as described  
20 by this section, equal to or greater than five percent (5%)  
21 including the effect of revenue attributable to the standard  
22 deduction authorized pursuant to Section 2358 of Title 68 of the  
23 Oklahoma Statutes. Such incremental reduction may occur for any tax  
24 year until the 2.25% tax rate otherwise prescribed by divisions (1)

1 and (2) of subparagraph b of paragraphs 1, 2 and 3 of subsection A  
2 of this section equals zero (0).

3 D. After the individual income tax rates of 2.25% and 3.5%  
4 otherwise prescribed by divisions (1) and (2) of subparagraphs b and  
5 c of paragraphs 1, 2 and 3 of subsection A of this section,  
6 respectively, have been reduced to zero (0), the State of Oklahoma  
7 shall not impose any income tax on the taxable income of  
8 individuals.

9 E. In addition to any other duties prescribed by law, at the  
10 meeting required by paragraph 1 of Section 23 of Article X of the  
11 Oklahoma Constitution to be held in December 2013, and for any  
12 subsequent December meeting of the State Board of Equalization until  
13 the individual income tax rates otherwise prescribed by both  
14 divisions (1) and (2) of subparagraphs b and c of paragraphs 1, 2  
15 and 3 of subsection A of this section have been reduced to zero (0),  
16 the State Board of Equalization shall determine:

17 1. The amount of revenue growth in the General Revenue Fund of  
18 the State Treasury by comparing the fiscal year General Revenue Fund  
19 estimate for the fiscal year beginning on the next ensuing July 1  
20 date to the revised General Revenue Fund estimate for the then  
21 current fiscal year; and

22 2. The amount by which the income tax revenue for the tax year  
23 which will begin on the second January 1 date following such  
24 December meeting is estimated to be reduced by the increase in the

1 standard deduction provided in Section 2358 of Title 68 of the  
2 Oklahoma Statutes, plus an amount equal to five percent (5%) of the  
3 revised General Revenue Fund estimate for the then current fiscal  
4 year in order for the applicable reduction of an individual income  
5 tax rate required by subsection B or subsection C of this section to  
6 occur.

7       If the amount determined pursuant to the provisions of paragraph  
8 1 of this subsection is equal to or greater than the amount  
9 determined pursuant to the provisions of paragraph 2 of this  
10 subsection, the Board shall make a preliminary finding that the  
11 Board anticipates that a finding will be made at the February  
12 meeting immediately subsequent to the December meeting that  
13 applicable revenue growth in the state will authorize the  
14 implementation of the reduction in the applicable individual income  
15 tax rate required by subsection B or subsection C of this section  
16 beginning on the second January 1 following such December meeting.

17       If the amount determined pursuant to the provisions of paragraph  
18 1 of this subsection is less than the amount determined pursuant to  
19 the provisions of paragraph 2 of this subsection, the Board shall  
20 make a preliminary finding that the Board anticipates that a finding  
21 will be made at the February meeting immediately subsequent to the  
22 December meeting that applicable revenue growth in the state will  
23 not authorize the implementation of the reduction in the applicable  
24 individual income tax rate required by subsection B or subsection C

1 of this section beginning on the second January 1 following such  
2 December meeting.

3 F. In addition to any other duties prescribed by law, at the  
4 meeting required by paragraph 3 of Section 23 of Article X of the  
5 Oklahoma Constitution to be held in February 2014, and for any  
6 subsequent February meeting of the State Board of Equalization if  
7 the individual income tax rates prescribed by divisions (1) and (2)  
8 of subparagraphs b and c of paragraphs 1, 2 and 3 of subsection A of  
9 this section have not been reduced to zero (0), the State Board of  
10 Equalization shall determine:

11 1. The amount of revenue growth in the General Revenue Fund of  
12 the State Treasury by comparing the fiscal year General Revenue Fund  
13 estimate for the fiscal year beginning on the next ensuing July 1  
14 date to the revised General Revenue Fund estimate for the then  
15 current fiscal year; and

16 2. The amount by which the income tax revenue for the tax year  
17 which will begin on the January 1 date immediately following such  
18 February meeting is estimated to be reduced by the increase in the  
19 standard deduction authorized by Section 2358 of Title 68 of the  
20 Oklahoma Statutes plus an amount equal to five percent (5%) of the  
21 revised General Revenue Fund estimate for the then current fiscal  
22 year in order for the applicable reduction of an individual income  
23 tax rate required by subsection B or subsection C of this section to  
24 occur.



1 If the amount determined pursuant to the provisions of paragraph  
2 1 of this subsection is equal to or greater than the amount  
3 determined pursuant to the provisions of paragraph 2 of this  
4 subsection, the Board shall make a finding that applicable revenue  
5 growth in the state will authorize the reduction of the applicable  
6 individual income tax rate otherwise authorized by divisions (1) and  
7 (2) of subparagraph b or c of paragraph 1, 2 or 3 of subsection A of  
8 this section beginning on the January 1 date immediately following  
9 such February meeting.

10 If the amount determined pursuant to the provisions of paragraph  
11 1 of this subsection is less than the amount determined pursuant to  
12 the provisions of paragraph 2 of this subsection, the Board shall  
13 make a finding that applicable revenue growth in the state does not  
14 authorize the reduction of the applicable individual income tax rate  
15 otherwise authorized by divisions (1) and (2) of subparagraph b or c  
16 of paragraph 1, 2 or 3 of subsection A of this section beginning  
17 with the January 1 date immediately following such February meeting.

18 G. If the Board makes a finding that applicable revenue growth  
19 in the state does not authorize the reduction of the applicable  
20 individual income tax rate otherwise authorized pursuant to either  
21 division (1) or (2) of subparagraph b or c of paragraph 1, 2 or 3 of  
22 subsection A of this section beginning with calendar year 2015  
23 pursuant to the provisions of subsection B or subsection C of this  
24 section, the procedures prescribed by this section shall be repeated

1 by the State Board of Equalization for each successive two-year  
2 comparison.

3 H. Once the income tax rate otherwise authorized pursuant to  
4 divisions (1) and (2) of subparagraph b or c of paragraphs 1, 2 and  
5 3 of subsection A of this section has been implemented as a result  
6 of the analysis of the General Revenue Fund estimates together with  
7 the fiscal impact of the standard deduction as authorized pursuant  
8 to Section 2358 of Title 68 of the Oklahoma Statutes, such income  
9 tax rate shall be in effect for the tax years as prescribed by  
10 subsection B or subsection C of this section.

11 SECTION 3. AMENDATORY 68 O.S. 2011, Section 2353, is  
12 amended to read as follows:

13 Section 2353. For the purpose of and when used in Section 2351  
14 et seq. of this title, unless the context otherwise requires:

15 1. "Tax Commission" means the Oklahoma Tax Commission;

16 2. "Internal Revenue Code" means the United States Internal  
17 Revenue Code, as the same may be amended or adopted from time to  
18 time applicable to the taxable year; and other provisions of the  
19 laws of the United States relating to federal income taxes, as the  
20 same may be or become effective at any time or from time to time  
21 applicable to the taxable year;

22 3. Any term used in Section 2351 et seq. of this title shall  
23 have the same meaning as when used in a comparable context in the  
24 Internal Revenue Code, unless a different meaning is clearly

1 required. For all taxable periods covered by Section 2351 et seq.  
2 of this title, the tax status and all elections of all taxpayers  
3 covered by Section 2351 et seq. of this title shall be the same for  
4 all purposes material hereto as they are for federal income tax  
5 purposes except when Section 2351 et seq. of this title specifically  
6 provides otherwise;

7 4. "Resident individual" means a natural person who is  
8 domiciled in this state, and any other natural person who spends in  
9 the aggregate more than seven (7) months of the taxable year within  
10 this state shall be presumed to be a resident for purposes of  
11 Section 2351 et seq. of this title in absence of proof to the  
12 contrary. A natural person who resides less than seven (7) months  
13 of the taxable year within this state is presumed to be a "part-year  
14 resident individual" for purposes of the Oklahoma Income Tax Code,  
15 Section 2351 et seq. of this title, in absence of proof to the  
16 contrary. A "nonresident individual" means an individual other than  
17 a resident individual or a part-year resident individual.

18 For all tax years beginning after December 31, 1981, a  
19 nonresident individual, with respect to foreign earned income and  
20 deductions, shall include an individual who:

21 a. during any period of twenty-four (24) consecutive  
22 months is out of the United States at least five  
23 hundred fifty (550) days,

24

1           b.    during such period referred to in subparagraph a of  
2                    this paragraph is not present in this state for more  
3                    than ninety (90) days during any taxable year,

4           c.    during any period of less than an entire taxable year,  
5                    which period is contained within the period referred  
6                    to in subparagraph a of this paragraph, is not present  
7                    in this state for a number of days in excess of an  
8                    amount which bears the same ratio to ninety (90) days  
9                    as the number of days contained in the period of less  
10                    than an entire taxable year bears to three hundred  
11                    sixty-five (365), and

12           d.    during such period referred to in subparagraph a of  
13                    this paragraph does not maintain a permanent place of  
14                    abode in this state at which the spouse of the  
15                    individual, unless such spouse is legally separated,  
16                    or minor children of the individual are present for  
17                    more than one hundred eighty (180) days;

18           5.    "Resident estate" means the estate of a decedent who at  
19                    death was domiciled in this state. "Nonresident estate" means an  
20                    estate other than a resident estate;

21           6.    "Resident trust" means:

22                    a.    a trust, or a portion of a trust, consisting of  
23                    property transferred by will of a decedent domiciled  
24                    in this state at death, or a trust, or a portion of a

1 trust, consisting of the property of a person  
2 domiciled in this state if such trust is not  
3 irrevocable, and

4 b. a trust, or portion of a trust, consisting of property  
5 of a person domiciled in this state at the time such  
6 property was transferred to the trust if such trust or  
7 portion was then irrevocable or a person domiciled in  
8 this state at the time such trust or portion became  
9 irrevocable. A trust, or portion of a trust, is  
10 irrevocable if it is not subject to a power  
11 exercisable solely by the transferor of such property,  
12 at any time, to revest title in the transferor.

13 "Nonresident trust" means a trust other than a  
14 resident trust;

15 7. "Resident partner" means a partner who is a resident  
16 individual, a resident estate, a resident trust or a resident  
17 corporation. "Nonresident partner" means a partner other than a  
18 resident partner;

19 8. "Resident beneficiary" means a beneficiary of an estate or  
20 trust which beneficiary is a resident individual, a resident estate,  
21 a resident trust or a resident corporation. "Nonresident  
22 beneficiary" means a beneficiary other than a resident beneficiary;

23 9. "Resident corporation" means a corporation whose principal  
24 place of business is located within the State of Oklahoma.

1 "Nonresident corporation" means any corporation other than a  
2 resident corporation;

3 10. "Taxable income" with respect to any taxpayer means the  
4 "taxable income", "life insurance company taxable income", "mutual  
5 insurance company taxable income", "(regulated) investment company  
6 taxable income", "real estate investment trust taxable income", and  
7 "cooperatives' taxable income" and any other "taxable income" as  
8 defined in the Internal Revenue Code as applies to such taxpayer or  
9 any other income of such taxpayer including, but not limited to,  
10 lump sum distributions as defined by the Internal Revenue Code of  
11 1986, as amended; provided, in the case of income derived from oil  
12 and gas well production, any taxpayer, other than an individual  
13 person, at his or her the option of the taxpayer, may deduct as an  
14 allowance for depletion, in lieu of other calculation of depletion  
15 based on the cost of the oil and gas deposit, twenty-two percent  
16 (22%) of the gross income derived from the properties during the  
17 taxable year. Provided further, for tax years beginning on or after  
18 January 1, 1997, and ending on or before December 31, 1999, and for  
19 tax years beginning on or after January 1, 2001, and ending on or  
20 before December 31, 2011, for major oil companies as defined in  
21 Section 288.2 of Title 52 of the Oklahoma Statutes, such allowance  
22 shall not exceed fifty percent (50%) of the net income of the  
23 taxpayer (computed without allowance for depletion) from the  
24 property. During taxable years other than those specified herein,

1 for all taxpayers, other than an individual, such allowance shall  
2 not exceed fifty percent (50%) of the net income of the taxpayer  
3 (computed without allowance for depletion) from the property. If a  
4 depletion allowance is allowed as a deduction in arriving at ~~the~~  
5 ~~adjusted gross income in the case of an individual, or~~ taxable  
6 income for corporations and trusts, or distributable income of  
7 partnerships by the Internal Revenue Service, the percentage  
8 depletion so calculated shall in no event be a duplication of  
9 depletion allowed on the Federal Income Tax Return;

10 11. "Adjusted gross income" means "adjusted gross income" as  
11 defined in the Internal Revenue Code;

12 12. "Oklahoma taxable income" means "taxable income" as  
13 reported (or as would have been reported by the taxpayer had a  
14 return been filed) to the federal government, and in the event of  
15 adjustments thereto by the federal government as finally ascertained  
16 under the Internal Revenue Code, adjusted further as hereinafter  
17 provided;

18 13. "Oklahoma adjusted gross income" means "adjusted gross  
19 income" as reported to the federal government (or as would have been  
20 reported by the taxpayer had a return been filed), or in the event  
21 of adjustments thereby by the federal government as finally  
22 ascertained under the Internal Revenue Code, adjusted further as  
23 hereinafter provided;

24

1 14. "State" means any state of the United States, the District  
2 of Columbia, the Commonwealth of Puerto Rico, any territory or  
3 possession of the United States or any political subdivision  
4 thereof; and

5 15. "Taxpayer" means any person subject to a tax imposed by  
6 this Article, or whose income is, in whole or in part, subject to a  
7 tax imposed by any provision of this article.

8 SECTION 4. AMENDATORY 68 O.S. 2011, Section 2355, is  
9 amended to read as follows:

10 Section 2355. A. Individuals. For all taxable years beginning  
11 after December 31, 1998 and before January 1, 2006, a tax is hereby  
12 imposed upon the Oklahoma taxable income of every resident or  
13 nonresident individual, which tax shall be computed at the option of  
14 the taxpayer under one of the two following methods:

15 1. METHOD 1.

16 a. Single individuals and married individuals filing  
17 separately not deducting federal income tax:

18 (1) 1/2% tax on first \$1,000.00 or part thereof,

19 (2) 1% tax on next \$1,500.00 or part thereof,

20 (3) 2% tax on next \$1,250.00 or part thereof,

21 (4) 3% tax on next \$1,150.00 or part thereof,

22 (5) 4% tax on next \$1,300.00 or part thereof,

23 (6) 5% tax on next \$1,500.00 or part thereof,

24 (7) 6% tax on next \$2,300.00 or part thereof, and



- 1 (8) (a) for taxable years beginning after December  
2 31, 1998, and before January 1, 2002, 6.75%  
3 tax on the remainder,  
4 (b) for taxable years beginning on or after  
5 January 1, 2002, and before January 1, 2004,  
6 7% tax on the remainder, and  
7 (c) for taxable years beginning on or after  
8 January 1, 2004, 6.65% tax on the remainder.

9 b. Married individuals filing jointly and surviving  
10 spouse to the extent and in the manner that a  
11 surviving spouse is permitted to file a joint return  
12 under the provisions of the Internal Revenue Code and  
13 heads of households as defined in the Internal Revenue  
14 Code not deducting federal income tax:

- 15 (1) 1/2% tax on first \$2,000.00 or part thereof,  
16 (2) 1% tax on next \$3,000.00 or part thereof,  
17 (3) 2% tax on next \$2,500.00 or part thereof,  
18 (4) 3% tax on next \$2,300.00 or part thereof,  
19 (5) 4% tax on next \$2,400.00 or part thereof,  
20 (6) 5% tax on next \$2,800.00 or part thereof,  
21 (7) 6% tax on next \$6,000.00 or part thereof, and  
22 (8) (a) for taxable years beginning after December  
23 31, 1998, and before January 1, 2002, 6.75%  
24 tax on the remainder,

1 (b) for taxable years beginning on or after  
2 January 1, 2002, and before January 1, 2004,  
3 7% tax on the remainder, and

4 (c) for taxable years beginning on or after  
5 January 1, 2004, 6.65% tax on the remainder.

6 2. METHOD 2.

7 a. Single individuals and married individuals filing  
8 separately deducting federal income tax:

9 (1) 1/2% tax on first \$1,000.00 or part thereof,

10 (2) 1% tax on next \$1,500.00 or part thereof,

11 (3) 2% tax on next \$1,250.00 or part thereof,

12 (4) 3% tax on next \$1,150.00 or part thereof,

13 (5) 4% tax on next \$1,200.00 or part thereof,

14 (6) 5% tax on next \$1,400.00 or part thereof,

15 (7) 6% tax on next \$1,500.00 or part thereof,

16 (8) 7% tax on next \$1,500.00 or part thereof,

17 (9) 8% tax on next \$2,000.00 or part thereof,

18 (10) 9% tax on next \$3,500.00 or part thereof, and

19 (11) 10% tax on the remainder.

20 b. Married individuals filing jointly and surviving  
21 spouse to the extent and in the manner that a  
22 surviving spouse is permitted to file a joint return  
23 under the provisions of the Internal Revenue Code and  
24

1 heads of households as defined in the Internal Revenue  
2 Code deducting federal income tax:

- 3 (1) 1/2% tax on the first \$2,000.00 or part thereof,
- 4 (2) 1% tax on the next \$3,000.00 or part thereof,
- 5 (3) 2% tax on the next \$2,500.00 or part thereof,
- 6 (4) 3% tax on the next \$1,400.00 or part thereof,
- 7 (5) 4% tax on the next \$1,500.00 or part thereof,
- 8 (6) 5% tax on the next \$1,600.00 or part thereof,
- 9 (7) 6% tax on the next \$1,250.00 or part thereof,
- 10 (8) 7% tax on the next \$1,750.00 or part thereof,
- 11 (9) 8% tax on the next \$3,000.00 or part thereof,
- 12 (10) 9% tax on the next \$6,000.00 or part thereof, and
- 13 (11) 10% tax on the remainder.

14 B. Individuals. For all taxable years beginning on or after  
15 January 1, 2008, and ending not later than December 31, 2012, a tax  
16 is hereby imposed upon the Oklahoma taxable income of every resident  
17 or nonresident individual, which tax shall be computed as follows:

18 1. Single individuals and married individuals filing  
19 separately:

- 20 (a) 1/2% tax on first \$1,000.00 or part thereof,
- 21 (b) 1% tax on next \$1,500.00 or part thereof,
- 22 (c) 2% tax on next \$1,250.00 or part thereof,
- 23 (d) 3% tax on next \$1,150.00 or part thereof,
- 24 (e) 4% tax on next \$2,300.00 or part thereof,

- 1 (f) 5% tax on next \$1,500.00 or part thereof, and  
2 (g) ~~5.50% tax on the remainder for the 2008 tax year and~~  
3 ~~any subsequent tax year unless the rate prescribed by~~  
4 ~~subparagraph (h) of this paragraph is in effect, and~~  
5 ~~(h)~~ 5.25% tax on the remainder for the 2009 and subsequent  
6 tax years ending not later than December 31, 2012.

7 ~~The decrease in the top marginal individual income tax~~  
8 ~~rate otherwise authorized by this subparagraph shall~~  
9 ~~be contingent upon the determination required to be~~  
10 ~~made by the State Board of Equalization pursuant to~~  
11 ~~Section 2355.1A of this title.~~

12 2. Married individuals filing jointly and surviving spouse to  
13 the extent and in the manner that a surviving spouse is permitted to  
14 file a joint return under the provisions of the Internal Revenue  
15 Code and heads of households as defined in the Internal Revenue  
16 Code:

- 17 (a) 1/2% tax on first \$2,000.00 or part thereof,  
18 (b) 1% tax on next \$3,000.00 or part thereof,  
19 (c) 2% tax on next \$2,500.00 or part thereof,  
20 (d) 3% tax on next \$2,300.00 or part thereof,  
21 (e) 4% tax on next \$2,400.00 or part thereof,  
22 (f) 5% tax on next \$2,800.00 or part thereof, and

1           (g) ~~5.50% tax on the remainder for the 2008 tax year and~~  
2           ~~any subsequent tax year unless the rate prescribed by~~  
3           ~~subparagraph (h) of this paragraph is in effect, and~~  
4           (h) 5.25% tax on the remainder for the 2009 and subsequent  
5           tax years ending not later than December 31, 2012.  
6           ~~The decrease in the top marginal individual income tax~~  
7           ~~rate otherwise authorized by this subparagraph shall~~  
8           ~~be contingent upon the determination required to be~~  
9           ~~made by the State Board of Equalization pursuant to~~  
10           ~~Section 2355.1A of this title.~~

11           No deduction for federal income taxes paid shall be allowed to  
12           any taxpayer to arrive at taxable income.

13           C. Nonresident aliens. In lieu of the rates ~~set forth in~~  
14           ~~subsection A above~~ prescribed by Section 2 of this act, there shall  
15           be imposed on nonresident aliens, as defined in the Internal Revenue  
16           Code, a tax of eight percent (8%) instead of thirty percent (30%) as  
17           used in the Internal Revenue Code, with respect to the Oklahoma  
18           taxable income of such nonresident aliens as determined under the  
19           provision of the Oklahoma Income Tax Act.

20           Every payer of amounts covered by this subsection shall deduct  
21           and withhold from such amounts paid each payee an amount equal to  
22           eight percent (8%) thereof. Every payer required to deduct and  
23           withhold taxes under this subsection shall for each quarterly period  
24           on or before the last day of the month following the close of each

1 such quarterly period, pay over the amount so withheld as taxes to  
2 the Tax Commission, and shall file a return with each such payment.  
3 Such return shall be in such form as the Tax Commission shall  
4 prescribe. Every payer required under this subsection to deduct and  
5 withhold a tax from a payee shall, as to the total amounts paid to  
6 each payee during the calendar year, furnish to such payee, on or  
7 before January 31, of the succeeding year, a written statement  
8 showing the name of the payer, the name of the payee and the payee's  
9 social security account number, if any, the total amount paid  
10 subject to taxation, and the total amount deducted and withheld as  
11 tax and such other information as the Tax Commission may require.  
12 Any payer who fails to withhold or pay to the Tax Commission any  
13 sums herein required to be withheld or paid shall be personally and  
14 individually liable therefor to the State of Oklahoma.

15 D. Corporations. For all taxable years beginning after  
16 December 31, 1989, a tax is hereby imposed upon the Oklahoma taxable  
17 income of every corporation doing business within this state or  
18 deriving income from sources within this state in an amount equal to  
19 six percent (6%) thereof.

20 There shall be no additional Oklahoma income tax imposed on  
21 accumulated taxable income or on undistributed personal holding  
22 company income as those terms are defined in the Internal Revenue  
23 Code.

24

1 E. Certain foreign corporations. In lieu of the tax imposed in  
2 the first paragraph of subsection C of this section, for all taxable  
3 years beginning after December 31, 1989, there shall be imposed on  
4 foreign corporations, as defined in the Internal Revenue Code, a tax  
5 of six percent (6%) instead of thirty percent (30%) as used in the  
6 Internal Revenue Code, where such income is received from sources  
7 within Oklahoma, in accordance with the provisions of the Internal  
8 Revenue Code and the Oklahoma Income Tax Act.

9 Every payer of amounts covered by this subsection shall deduct  
10 and withhold from such amounts paid each payee an amount equal to  
11 six percent (6%) thereof. Every payer required to deduct and  
12 withhold taxes under this subsection shall for each quarterly period  
13 on or before the last day of the month following the close of each  
14 such quarterly period, pay over the amount so withheld as taxes to  
15 the Tax Commission, and shall file a return with each such payment.  
16 Such return shall be in such form as the Tax Commission shall  
17 prescribe. Every payer required under this subsection to deduct and  
18 withhold a tax from a payee shall, as to the total amounts paid to  
19 each payee during the calendar year, furnish to such payee, on or  
20 before January 31, of the succeeding year, a written statement  
21 showing the name of the payer, the name of the payee and the payee's  
22 social security account number, if any, the total amounts paid  
23 subject to taxation, the total amount deducted and withheld as tax  
24 and such other information as the Tax Commission may require. Any

1 payer who fails to withhold or pay to the Tax Commission any sums  
2 herein required to be withheld or paid shall be personally and  
3 individually liable therefor to the State of Oklahoma.

4 F. Fiduciaries. A tax is hereby imposed upon the Oklahoma  
5 taxable income of every trust and estate at the same rates as are  
6 provided in subsection B of this section for single individuals.  
7 Fiduciaries are not allowed a deduction for any federal income tax  
8 paid.

9 G. Tax rate tables. For all taxable years beginning after  
10 December 31, ~~1991~~ 2012, in lieu of the tax imposed by ~~subsection A~~  
11 ~~or B of this section, as applicable~~ Section 2 of this act, there is  
12 hereby imposed for each taxable year on the taxable income of every  
13 individual, whose taxable income for such taxable year does not  
14 exceed the ceiling amount, a tax determined under tables, applicable  
15 to such taxable year which shall be prescribed by the Tax Commission  
16 and which shall be in such form as it determines appropriate. In  
17 the table so prescribed, the amounts of the tax shall be computed on  
18 the basis of the rates prescribed by ~~subsections A and B~~ Section 2  
19 of this ~~section~~ act. For purposes of this subsection, the term  
20 "ceiling amount" means, with respect to any taxpayer, the amount  
21 determined by the Tax Commission for the tax rate category in which  
22 such taxpayer falls.

23 SECTION 5. AMENDATORY 68 O.S. 2011, Section 2357, is  
24 amended to read as follows:



1 Section 2357. A. The withheld taxes and estimated taxes paid  
2 shall be allowed as credits as provided by law.

3 B. ~~1.~~ There shall be allowed as a credit against the tax  
4 imposed by Section 2355 of this title the amount of tax paid another  
5 state by a resident individual, as defined in paragraph 4 of Section  
6 2353 of this title, upon income received as compensation for  
7 personal services in such other state; provided, such credit shall  
8 not be allowed with respect to any income specified in Section 114  
9 of Title 4 of the United States Code, 4 U.S.C., Section 114, upon  
10 which a state is prohibited from imposing an income tax. The credit  
11 shall not exceed such proportion of the tax payable under Section  
12 2355 of this title as the compensation for personal services subject  
13 to tax in the other state and also taxable under Section 2355 of  
14 this title bears to the Oklahoma adjusted gross income as defined in  
15 paragraph 13 of Section 2353 of this title.

16 ~~2. For tax years beginning after December 31, 2007, there shall~~  
17 ~~be allowed to a resident individual or part-year resident individual~~  
18 ~~or nonresident individual member of the Armed Forces as a credit~~  
19 ~~against the tax imposed by Section 2355 of this title twenty percent~~  
20 ~~(20%) of the credit for child care expenses allowed under the~~  
21 ~~Internal Revenue Code of the United States or five percent (5%) of~~  
22 ~~the child tax credit allowed under the Internal Revenue Code,~~  
23 ~~whichever amount is greater. Neither credit authorized by this~~  
24 ~~paragraph shall exceed the tax imposed by Section 2355 of this~~

1 ~~title. The maximum child care credit allowable on the Oklahoma~~  
2 ~~income tax return shall be prorated on the ratio that Oklahoma~~  
3 ~~adjusted gross income bears to the federal adjusted gross income.~~  
4 ~~The credit authorized by this paragraph shall not be claimed by any~~  
5 ~~taxpayer if the federal adjusted gross income reflected on the~~  
6 ~~Oklahoma return for the taxpayer is in excess of One Hundred~~  
7 ~~Thousand Dollars (\$100,000.00).~~

8 ~~C. 1. Except as otherwise provided by paragraph 3 of this~~  
9 ~~subsection, every taxpayer who operates a manufacturing~~  
10 ~~establishment in the state shall be allowed a direct credit against~~  
11 ~~income taxes owed by such taxpayer to the state, the amount of which~~  
12 ~~credit shall be proportioned to the amount of gas used or consumed~~  
13 ~~in Oklahoma by such taxpayer in the operation of a manufacturing~~  
14 ~~establishment, at a rate of three (3) mills per thousand (1,000)~~  
15 ~~cubic feet of gas used or consumed after May 1, 1971, and during~~  
16 ~~each taxable year of such taxpayer provided that the credit allowed~~  
17 ~~herein shall not apply to the first twenty five thousand (25,000)~~  
18 ~~MCF of gas used or gas used to generate electricity or consumed~~  
19 ~~after May 1, 1971, and during each taxable year of such taxpayer.~~

20 ~~2. As used in this subsection:~~

21 ~~a. "manufacturing establishment" means a plant or~~  
22 ~~establishment which engages in the business of working~~  
23 ~~raw materials into wares suitable for use or which~~  
24 ~~gives new shapes, new qualities or new combinations to~~

1 ~~matter which has already gone through some artificial~~  
2 ~~process,~~

3 b. ~~"gas used or consumed" shall include all natural or~~  
4 ~~casinghead gas used in the operation of the~~  
5 ~~manufacturing establishment for whatever purposes, but~~  
6 ~~shall not include the following:~~

7 ~~(1) gas which, after being severed from the earth, is~~  
8 ~~subsequently injected into a formation in the~~  
9 ~~state for the purpose of storing, recycling,~~  
10 ~~repressuring or pressure maintenance,~~

11 ~~(2) gas vented or flared directly into the~~  
12 ~~atmosphere,~~

13 ~~(3) gas used for fuel in connection with the~~  
14 ~~operation and development for or production of~~  
15 ~~oil or gas in the field where produced, and~~

16 ~~(4) gas, any part of which is resold by the~~  
17 ~~manufacturing establishment, except as to that~~  
18 ~~part and quantity of the gas which is actually~~  
19 ~~used by the establishment and not resold, and~~

20 e. ~~"one thousand (1,000) cubic feet of gas" (MCF) means~~  
21 ~~that quantity of gas which, measured at a pressure of~~  
22 ~~fifteen and twenty-five thousandths (15.025) pounds~~  
23 ~~per square inch absolute and at a temperature of~~  
24

1                   ~~sixty-nine (69) degrees Fahrenheit, would have the~~  
2                   ~~volume of one thousand (1,000) cubic feet.~~

3           ~~3. No credit otherwise authorized by the provisions of this~~  
4 ~~subsection may be claimed for any event, transaction, investment,~~  
5 ~~expenditure or other act occurring on or after July 1, 2010, for~~  
6 ~~which the credit would otherwise be allowable. The provisions of~~  
7 ~~this paragraph shall cease to be operative on July 1, 2012.~~  
8 ~~Beginning July 1, 2012, the credit authorized by this subsection may~~  
9 ~~be claimed for any event, transaction, investment, expenditure or~~  
10 ~~other act occurring on or after July 1, 2012, according to the~~  
11 ~~provisions of this subsection.~~

12           ~~D. C.~~ No additions to tax shall be made in Oklahoma income tax  
13 returns by reason of the recapture or restoration of credits under  
14 the Internal Revenue Code, and no other credits against tax shall be  
15 allowed in Oklahoma income tax returns except as follows:

- 16           1. Those credits provided in this section; and
- 17           2. Those credits authorized by Sections 2-5-101 through 2-5-118  
18 of Title 27A of the Oklahoma Statutes, which have been, or may  
19 hereafter be, certified pursuant to applications therefor made on or  
20 before March 22, 1971. Provided, the total amount of the credits  
21 referred to in this ~~subparagraph~~ paragraph to be taken by the  
22 taxpayer shall not exceed the certified net investment cost of the  
23 facilities or processes to which such credits pertain, reduced by  
24 the greater of:

1 a. the reduction in federal income tax of taxpayer as the  
2 result of deducting depreciation on such facilities or  
3 processes, or deducting nondepreciable costs for which  
4 credit has been so certified, or

5 b. the increase in the amount of Oklahoma income tax that  
6 would result if taxable income were increased by the  
7 amount deducted as set forth in subparagraph a of this  
8 paragraph.

9 And, provided further, that, after such credits have been exhausted,  
10 taxpayer shall each year thereafter adjust taxable income by adding  
11 any depreciation taken on such facilities or processes, or any  
12 nondepreciable costs having been included in the net investment cost  
13 allowed as credit, and which depreciation or costs have been allowed  
14 as a deduction in arriving at federal taxable income for such year.

15 SECTION 6. AMENDATORY 68 O.S. 2011, Section 2357.22, is  
16 amended to read as follows:

17 Section 2357.22 A. For tax years beginning ~~before~~ after  
18 January 1, ~~2015~~ 2013, and ending not later than December 31, 2014,  
19 there shall be allowed a one-time credit against the income tax  
20 imposed by Section 2355 of this title

21 ~~1. For~~ for investments in qualified clean-burning motor vehicle  
22 fuel property placed in service after December 31, ~~1990~~ 2012; ~~and~~

23 ~~2. For investments in qualified electric motor vehicle property~~  
24 ~~placed in service after December 31, 1995, and before July 1, 2010.~~

1 B. As used in this section, "qualified clean-burning motor  
2 vehicle fuel property" means:

3 1. Equipment installed to modify a motor vehicle which is  
4 propelled by gasoline or diesel fuel so that the vehicle may be  
5 propelled by a hydrogen fuel cell, compressed natural gas, liquefied  
6 natural gas or liquefied petroleum gas; provided, equipment  
7 installed on a vehicle propelled by a hydrogen fuel cell shall only  
8 be eligible for tax year 2010. The equipment covered by this  
9 paragraph must be new and must not have been previously used to  
10 modify or retrofit any vehicle propelled by gasoline or diesel fuel;

11 2. A motor vehicle originally equipped so that the vehicle may  
12 be propelled by a hydrogen fuel cell, compressed natural gas,  
13 liquefied natural gas or liquefied petroleum gas but only to the  
14 extent of the portion of the basis of such motor vehicle which is  
15 attributable to the storage of such fuel, the delivery to the engine  
16 of such motor vehicle of such fuel, and the exhaust of gases from  
17 combustion of such fuel. A motor vehicle originally equipped so  
18 that the vehicle may be propelled by a hydrogen fuel cell shall only  
19 be eligible for tax year 2010;

20 3. Property, not including a building and its structural  
21 components, which is:

22 a. directly related to the delivery of compressed natural  
23 gas, liquefied natural gas or liquefied petroleum gas,  
24 or hydrogen, for commercial purposes or for a fee or

1 charge, into the fuel tank of a motor vehicle  
2 propelled by such fuel including compression equipment  
3 and storage tanks for such fuel at the point where  
4 such fuel is so delivered but only if such property is  
5 not used to deliver such fuel into any other type of  
6 storage tank or receptacle and such fuel is not used  
7 for any purpose other than to propel a motor vehicle,  
8 or

9 b. a metered-for-fee, public access recharging system for  
10 motor vehicles propelled in whole or in part by  
11 electricity. The property covered by this paragraph  
12 must be new, and must not have been previously  
13 installed or used to refuel vehicles powered by  
14 compressed natural gas, liquefied natural gas or  
15 liquefied petroleum gas, hydrogen or electricity.

16 Any property covered by this paragraph which is related to the  
17 delivery of hydrogen into the fuel tank of a motor vehicle shall  
18 only be eligible for tax year 2010; or

19 4. Property which is directly related to the compression and  
20 delivery of natural gas from a private home or residence, for  
21 noncommercial purposes, into the fuel tank of a motor vehicle  
22 propelled by compressed natural gas. The property covered by this  
23 paragraph must be new and must not have been previously installed or  
24 used to refuel vehicles powered by natural gas.

1 C. ~~As used in this section, "qualified electric motor vehicle~~  
2 ~~property" means a motor vehicle originally equipped to be propelled~~  
3 ~~only by electricity; provided, if a motor vehicle is also equipped~~  
4 ~~with an internal combustion engine, then such vehicle shall be~~  
5 ~~considered "qualified electric motor vehicle property" only to the~~  
6 ~~extent of the portion of the basis of such motor vehicle which is~~  
7 ~~attributable to the propulsion of the vehicle by electricity. The~~  
8 ~~term "qualified electric motor vehicle property" shall not apply to~~  
9 ~~vehicles known as "golf carts", "go carts" and other motor vehicles~~  
10 ~~which are manufactured principally for use off the streets and~~  
11 ~~highways.~~

12 ~~D.~~ As used in this section, "motor vehicle" means a motor  
13 vehicle originally designed by the manufacturer to operate lawfully  
14 and principally on streets and highways.

15 ~~E.~~ D. The credit provided for in subsection A of this section  
16 shall be as follows:

17 1. For the qualified clean-burning motor vehicle fuel property  
18 defined in paragraph 1 or 2 of subsection B of this section ~~and for~~  
19 ~~the qualified electric motor vehicle property, fifty percent (50%)~~  
20 of the cost of the qualified clean-burning motor vehicle fuel  
21 property ~~or qualified electric motor vehicle property;~~

22 2. For qualified clean-burning motor vehicle fuel property  
23 defined in paragraph 3 of subsection B of this section, a per-

24



1 location credit of seventy-five percent (75%) of the cost of the  
2 qualified clean-burning motor vehicle fuel property; and

3 3. For qualified clean-burning motor vehicle fuel property  
4 defined in paragraph 4 of subsection B of this section, a per-  
5 location credit of the lesser of fifty percent (50%) of the cost of  
6 the qualified clean-burning motor vehicle fuel property or Two  
7 Thousand Five Hundred Dollars (\$2,500.00).

8 ~~F.~~ E. In cases where no credit has been claimed pursuant to  
9 paragraph 1 of subsection ~~E~~ D of this section by any prior owner  
10 and in which a motor vehicle is purchased by a taxpayer with  
11 qualified clean-burning motor vehicle fuel property ~~or qualified~~  
12 ~~electric motor vehicle property~~ installed by the manufacturer of  
13 such motor vehicle and the taxpayer is unable or elects not to  
14 determine the exact basis which is attributable to such property,  
15 the taxpayer may claim a credit in an amount not exceeding the  
16 lesser of ten percent (10%) of the cost of the motor vehicle or One  
17 Thousand Five Hundred Dollars (\$1,500.00).

18 ~~G.~~ F. If the tax credit allowed pursuant to subsection A of  
19 this section exceeds the amount of income taxes due or if there are  
20 no state income taxes due on the income of the taxpayer, the amount  
21 of the credit not used as an offset against the income taxes of a  
22 taxable year may be carried forward as a credit against subsequent  
23 income tax liability for a period not to exceed five (5) years.

24

1       ~~H.~~ G. A husband and wife who file separate returns for a  
2 taxable year in which they could have filed a joint return may each  
3 claim only one-half (1/2) of the tax credit that would have been  
4 allowed for a joint return.

5       ~~I.~~ H. The Oklahoma Tax Commission is herein empowered to  
6 promulgate rules by which the purpose of this section shall be  
7 administered, including the power to establish and enforce penalties  
8 for violations thereof.

9       SECTION 7.       AMENDATORY       68 O.S. 2011, Section 2358.5, is  
10 amended to read as follows:

11       Section 2358.5 A. Interest on local governmental obligations  
12 issued after the effective date of this act for purposes other than  
13 to provide financing for projects for nonprofit corporations shall  
14 be exempt from Oklahoma income taxation. For these purposes, local  
15 governmental obligations shall include bonds or notes issued by, or  
16 on behalf of, or for the benefit of Oklahoma educational  
17 institutions, cities, towns, or counties or by public trusts of  
18 which any of the foregoing is a beneficiary.

19       B. Interest on governmental obligations issued by the Oklahoma  
20 Department of Transportation after the effective date of this act  
21 for purposes of highway construction and maintenance shall be exempt  
22 from Oklahoma income taxation.

23  
24

1        C. The provisions of this section shall not be effective as law  
2 with respect to interest on local governmental obligations issued on  
3 or after the effective date of this act.

4        SECTION 8.        AMENDATORY        68 O.S. 2011, Section 2358.5A, is  
5 amended to read as follows:

6        Section 2358.5A A. All bonds, notes, debentures, evidences of  
7 indebtedness, lease purchase agreements, certificates of  
8 participation, commercial paper, or other obligations issued by the  
9 State of Oklahoma, the Oklahoma Capitol Improvement Authority, the  
10 Oklahoma Municipal Power Authority, the Oklahoma Student Loan  
11 Authority, and the Oklahoma Transportation Authority, the income  
12 therefrom, including, without limitation, any profit made on the  
13 sale thereof, and the transfer thereof, including, without  
14 limitation, estate or inheritance taxes, shall at all times be free  
15 from taxation within this state.

16        B. The provisions of this section shall be supplemental to, and  
17 not limiting or restrictive of, any law involving the taxation of  
18 such obligations within the State of Oklahoma.

19        C. The provisions of this section shall not be effective as law  
20 with respect to interest on state governmental obligations issued on  
21 or after the effective date of this act.

22        SECTION 9.        REPEALER        68 O.S. 2011, Section 2355.1A, is  
23 hereby repealed.

1 SECTION 10. REPEALER 68 O.S. 2011, Section 2357.4, is  
2 hereby repealed.

3 SECTION 11. REPEALER 68 O.S. 2011, Section 2357.6, is  
4 hereby repealed.

5 SECTION 12. REPEALER 68 O.S. 2011, Sections 2357.7,  
6 2357.7A, 2357.8 and 2357.8A, are hereby repealed.

7 SECTION 13. REPEALER 68 O.S. 2011, Sections 2357.10 and  
8 2357.11, are hereby repealed.

9 SECTION 14. REPEALER 68 O.S. 2011, Section 2357.13, is  
10 hereby repealed.

11 SECTION 15. REPEALER 68 O.S. 2011, Section 2357.24, is  
12 hereby repealed.

13 SECTION 16. REPEALER 68 O.S. 2011, Section 2357.25, is  
14 hereby repealed.

15 SECTION 17. REPEALER 68 O.S. 2011, Section 2357.25A, is  
16 hereby repealed.

17 SECTION 18. REPEALER 68 O.S. 2011, Section 2357.26, is  
18 hereby repealed.

19 SECTION 19. REPEALER 68 O.S. 2011, Section 2357.27, is  
20 hereby repealed.

21 SECTION 20. REPEALER 68 O.S. 2011, Section 2357.28, is  
22 hereby repealed.

23 SECTION 21. REPEALER 68 O.S. 2011, Section 2357.29, is  
24 hereby repealed.

1 SECTION 22. REPEALER 68 O.S. 2011, Section 2357.30, is  
2 hereby repealed.

3 SECTION 23. REPEALER 68 O.S. 2011, Section 2357.31, is  
4 hereby repealed.

5 SECTION 24. REPEALER 68 O.S. 2011, Section 2357.32, is  
6 hereby repealed.

7 SECTION 25. REPEALER 68 O.S. 2011, Section 2357.32A, is  
8 hereby repealed.

9 SECTION 26. REPEALER 68 O.S. 2011, Section 2357.32B, is  
10 hereby repealed.

11 SECTION 27. REPEALER 68 O.S. 2011, Section 2357.33, is  
12 hereby repealed.

13 SECTION 28. REPEALER 68 O.S. 2011, Sections 2357.34,  
14 2357.35, 2357.36, 2357.37, 2357.38, 2357.39 and 2357.40, are hereby  
15 repealed.

16 SECTION 29. REPEALER 68 O.S. 2011, Section 2357.41, is  
17 hereby repealed.

18 SECTION 30. REPEALER 68 O.S. 2011, Section 2357.42, is  
19 hereby repealed.

20 SECTION 31. REPEALER 68 O.S. 2011, Section 2357.43, is  
21 hereby repealed.

22 SECTION 32. REPEALER 68 O.S. 2011, Section 2357.45, is  
23 hereby repealed.

24

1 SECTION 33. REPEALER 68 O.S. 2011, Section 2357.46, is  
2 hereby repealed.

3 SECTION 34. REPEALER 68 O.S. 2011, Section 2357.47, is  
4 hereby repealed.

5 SECTION 35. REPEALER 68 O.S. 2011, Section 2357.59, is  
6 hereby repealed.

7 SECTION 36. REPEALER 68 O.S. 2011, Sections 2357.60,  
8 2357.61, 2357.61a, 2357.62, 2357.63, 2357.63A, 2357.63B, 2357.63C,  
9 2357.63D, 2357.63E, 2357.64, 2357.65 and 2357.65A, are hereby  
10 repealed.

11 SECTION 37. REPEALER 68 O.S. 2011, Section 2357.66, is  
12 hereby repealed.

13 SECTION 38. REPEALER 68 O.S. 2011, Section 2357.67, is  
14 hereby repealed.

15 SECTION 39. REPEALER 68 O.S. 2011, Sections 2357.71,  
16 2357.72, 2357.72a, 2357.73, 2357.74, 2357.74A, 2357.74B, 2357.74C,  
17 2357.74D, 2357.74E, 2357.75, 2357.76 and 2357.76A, are hereby  
18 repealed.

19 SECTION 40. REPEALER 68 O.S. 2011, Section 2357.81, is  
20 hereby repealed.

21 SECTION 41. REPEALER 68 O.S. 2011, Section 2357.100, is  
22 hereby repealed.

23 SECTION 42. REPEALER 68 O.S. 2011, Section 2357.101, is  
24 hereby repealed.

1 SECTION 43. REPEALER 68 O.S. 2011, Section 2357.102, is  
2 hereby repealed.

3 SECTION 44. REPEALER 68 O.S. 2011, Sections 2357.103 and  
4 2357.104, are hereby repealed.

5 SECTION 45. REPEALER 68 O.S. 2011, Section 2357.201, is  
6 hereby repealed.

7 SECTION 46. REPEALER 68 O.S. 2011, Section 2357.202, is  
8 hereby repealed.

9 SECTION 47. REPEALER 68 O.S. 2011, Section 2357.203, is  
10 hereby repealed.

11 SECTION 48. REPEALER 68 O.S. 2011, Sections 2357.204 and  
12 2357.205, are hereby repealed.

13 SECTION 49. REPEALER 68 O.S. 2011, Section 2357.206, is  
14 hereby repealed.

15 SECTION 50. REPEALER 68 O.S. 2011, Section 2357.401, is  
16 hereby repealed.

17 SECTION 51. REPEALER 68 O.S. 2011, Section 2357.402, is  
18 hereby repealed.

19 SECTION 52. REPEALER 68 O.S. 2011, Section 2370.1, is  
20 hereby repealed.

21 SECTION 53. REPEALER 68 O.S. 2011, Section 2370.3, is  
22 hereby repealed.

23 SECTION 54. REPEALER 68 O.S. 2011, Sections 2904, 2905,  
24 2906, 2907, 2908, 2909, 2910 and 2911, are hereby repealed.

