



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

2 SECTION 1. NEW LAW A new section of law to be codified  
3 in the Oklahoma Statutes as Section 1-122 of Title 70, unless there  
4 is created a duplication in numbering, reads as follows:

5 A. Each individual taxpayer required to file a state income tax  
6 return and each corporation required to file a corporate tax return  
7 who desires to contribute to the Public School Classroom Support  
8 Revolving Fund created in Section 2 of this act may designate the  
9 contribution on the appropriate income or corporate tax form. The  
10 contribution may not increase or decrease the income or liability of  
11 the taxpayer and may be made by reducing the tax refund of a  
12 taxpayer by the amount designated or by accepting additional payment  
13 from the taxpayer by the amount designated, whichever is  
14 appropriate.

15 B. 1. The Oklahoma Tax Commission shall include on each state  
16 individual income or corporate tax return form for tax years  
17 beginning after December 31, 2011, an opportunity for the taxpayer  
18 to donate for the benefit of the Public School Classroom Support  
19 Revolving Fund. The instructions accompanying the tax form shall be  
20 provided to the Oklahoma Tax Commission by the State Superintendent  
21 of Public Instruction and shall contain a description of the purpose  
22 for which the Public School Classroom Support Revolving Fund was  
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1 established and information on the use of monies from the tax  
2 contribution.

3 2. Taxpayers who are entitled to refunds shall have the refunds  
4 reduced by the amount designated by the taxpayer. The Oklahoma Tax  
5 Commission shall annually determine the total amount designated plus  
6 the amount received in excess payments and shall report the total  
7 amount to the Office of the State Treasurer. The State Treasurer  
8 shall credit the total amount to the Public School Classroom Support  
9 Revolving Fund created in Section 2 of this act at the earliest  
10 possible time.

11 C. The incremental cost of administration of contributions  
12 shall be paid out of the fund to the Oklahoma Tax Commission from  
13 amounts received pursuant to this section before funds are expended  
14 for the purposes of the fund.

15 SECTION 2. NEW LAW A new section of law to be codified  
16 in the Oklahoma Statutes as Section 1-123 of Title 70, unless there  
17 is created a duplication in numbering, reads as follows:

18 A. There is hereby created in the State Treasury a revolving  
19 fund for the State Board of Education to be designated the "Public  
20 School Classroom Support Revolving Fund". The fund shall be a  
21 continuing fund, not subject to fiscal year limitations, and shall  
22 consist of all monies received by the State Board of Education from  
23 the state income tax checkoff as provided for in Section 1 of this

1 act, any state-appropriated funds, federal funds, donations, grants,  
2 contributions, and gifts from any public or private source. All  
3 monies accruing to the credit of the fund are hereby appropriated  
4 and may be budgeted and expended by the State Board of Education for  
5 the purposes of providing grants to public school classroom teachers  
6 as provided for in subsection B of this section. Expenditures from  
7 the fund shall be made upon warrants issued by the State Treasurer  
8 against claims filed as prescribed by law with the Director of the  
9 Office of State Finance for approval and payment.

10 B. Contingent upon the amount of funds available in the Public  
11 School Classroom Support Revolving Fund, the State Board of  
12 Education shall award one or more grants annually to classroom  
13 teachers. The grants shall be used by the classroom teacher for  
14 supplies, materials, or equipment for the class or classes taught by  
15 the teacher. The Board shall determine the criteria for and  
16 establish a process for the submission of grants applications. The  
17 applications shall be considered on a statewide competitive basis.  
18 The Board shall promulgate rules for the implementation of the  
19 grants issued pursuant to this section.

20 SECTION 3. This act shall become effective July 1, 2011.

21 SECTION 4. It being immediately necessary for the preservation  
22 of the public peace, health and safety, an emergency is hereby  
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1 declared to exist, by reason whereof this act shall take effect and  
2 be in full force from and after its passage and approval.

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4 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated  
5 03-03-2011 - DO PASS, As Coauthored.

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