

1 **SENATE FLOOR VERSION**

2 April 7, 2011

3 As Amended

4 ENGROSSED HOUSE

5 BILL NO. 1852

6 By: Shumate, Pittman, Shelton
7 and Walker of the House

8 and

9 Eason McIntyre of the
10 Senate

11 [schools - contributions to the Public School
12 Classroom Support Revolving Fund on certain tax forms
13 - effective date -

14 **emergency]**

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 1-122 of Title 70, unless there
18 is created a duplication in numbering, reads as follows:

19 A. Each individual taxpayer required to file a state income tax
20 return and each corporation required to file a corporate tax return
21 who desires to contribute to the Public School Classroom Support
22 Revolving Fund created in Section 2 of this act may designate the
23 contribution on the appropriate income or corporate tax form. The
24 contribution may not increase or decrease the income or liability of
the taxpayer and may be made by reducing the tax refund of a

1 taxpayer by the amount designated or by accepting additional payment
2 from the taxpayer by the amount designated, whichever is
3 appropriate.

4 B. 1. The Oklahoma Tax Commission shall include on each state
5 individual income or corporate tax return form for tax years
6 beginning after December 31, 2011, an opportunity for the taxpayer
7 to donate for the benefit of the Public School Classroom Support
8 Revolving Fund. The instructions accompanying the tax form shall be
9 provided to the Oklahoma Tax Commission by the State Superintendent
10 of Public Instruction and shall contain a description of the purpose
11 for which the Public School Classroom Support Revolving Fund was
12 established and information on the use of monies from the tax
13 contribution.

14 2. Taxpayers who are entitled to refunds shall have the refunds
15 reduced by the amount designated by the taxpayer. The Oklahoma Tax
16 Commission shall annually determine the total amount designated plus
17 the amount received in excess payments and shall report the total
18 amount to the Office of the State Treasurer. The State Treasurer
19 shall credit the total amount to the Public School Classroom Support
20 Revolving Fund created in Section 2 of this act at the earliest
21 possible time.

22 C. The incremental cost of administration of contributions
23 shall be paid out of the fund to the Oklahoma Tax Commission from
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1 amounts received pursuant to this section before funds are expended
2 for the purposes of the fund.

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

6 A. There is hereby created in the State Treasury a revolving
7 fund for the State Board of Education to be designated the "Public
8 School Classroom Support Revolving Fund". The fund shall be a
9 continuing fund, not subject to fiscal year limitations, and shall
10 consist of all monies received by the State Board of Education from
11 the state income tax checkoff as provided for in Section 1 of this
12 act, any state-appropriated funds, federal funds, donations, grants,
13 contributions, and gifts from any public or private source. All
14 monies accruing to the credit of the fund are hereby appropriated
15 and may be budgeted and expended by the State Board of Education for
16 the purposes of providing grants to public school classroom teachers
17 as provided for in subsection B of this section. Expenditures from
18 the fund shall be made upon warrants issued by the State Treasurer
19 against claims filed as prescribed by law with the Director of the
20 Office of State Finance for approval and payment.

21 B. Contingent upon the amount of funds available in the Public
22 School Classroom Support Revolving Fund, the State Board of
23 Education shall award one or more grants annually to classroom
24 teachers. The grants shall be used by the classroom teacher for

1 supplies, materials, or equipment for the class or classes taught by
2 the teacher. The Board shall determine the criteria for and
3 establish a process for the submission of grants applications. The
4 applications shall be considered on a statewide competitive basis.
5 The Board shall promulgate rules for the implementation of the
6 grants issued pursuant to this section.

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

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

12 COMMITTEE REPORT BY: COMMITTEE ON FINANCE, dated 4-5-11 - DO PASS,
13 As Amended and Coauthored.

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