

1 STATE OF OKLAHOMA

2 1st Session of the 53rd Legislature (2011)

3 HOUSE BILL 1852

By: Shumate

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6 AS INTRODUCED

7 An Act relating to schools; providing for the
8 designation of contributions to the Public School
9 Classroom Support Revolving Fund on certain tax
10 forms; providing for impact on the tax refund;
11 directing the Oklahoma Tax Commission to include
12 certain instructions on tax forms; providing for
13 reduction of tax refunds; providing for certain
14 report; crediting certain amount to certain fund;
15 providing for payment of certain administration
16 costs; creating the Public School Classroom Support
17 Revolving Fund; making the fund a continuing fund;
18 stating source of funds; providing for budgeting and
19 expenditure of monies; stating purpose; requiring
20 expenditures to be made upon warrants; directing the
21 State Board of Education to award grants to classroom
22 teachers; specifying use of grants; directing the
23 Board to establish certain criteria and a grant
24 application process; requiring grants to be statewide
and competitive; requiring the Board to promulgate
rules; providing for codification; providing an
effective date; and declaring an emergency.

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

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

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

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

21 2. Taxpayers who are entitled to refunds shall have the refunds
22 reduced by the amount designated by the taxpayer. The Oklahoma Tax
23 Commission shall annually determine the total amount designated plus
24 the amount received in excess payments and shall report the total

1 amount to the Office of the State Treasurer. The State Treasurer
2 shall credit the total amount to the Public School Classroom Support
3 Revolving Fund created in Section 2 of this act at the earliest
4 possible time.

5 C. The incremental cost of administration of contributions
6 shall be paid out of the fund to the Oklahoma Tax Commission from
7 amounts received pursuant to this section before funds are expended
8 for the purposes of the fund.

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

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

1 against claims filed as prescribed by law with the Director of the
2 Office of State Finance for approval and payment.

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

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

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

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