

1 STATE OF OKLAHOMA

2 2nd Session of the 54th Legislature (2014)

3 HOUSE BILL 3396

By: Shannon

4  
5  
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68  
8 O.S. 2011, Section 2352, as last amended by Section  
9 1, Chapter 253, O.S.L. 2013 (68 O.S. Supp. 2013,  
10 Section 2352), which relates to income tax; modifying  
11 apportionment of income tax revenue collections;  
12 modifying tax rate applicable to certain amounts of  
13 taxable income during specified timeperiods;  
14 providing for certain tax levy contingent upon  
15 specified determination by State Board of  
16 Equalization; conforming language; amending 68 O.S.  
17 2011, Section 2352, as last amended by Section 1 of  
18 this act, which relates to income tax; modifying  
19 apportionment of income tax revenue collections;  
20 amending 68 O.S. 2011, Section 2355, as amended by  
21 Section 2, Chapter 253, O.S.L. 2013 (68 O.S. Supp.  
22 2013, Section 2355), which relates to income tax upon  
23 individuals and business entities; modifying  
24 provisions enacted pursuant to Enrolled House Bill  
No. 2032 of the 1st Session of the 54th Oklahoma  
Legislature; amending 68 O.S. 2011, Section 2355, as  
last amended by Section 3 of this act, which relates  
to income tax rates; modifying top marginal rate of  
income tax upon individuals; repealing Section 3,  
Chapter 253, O.S.L. 2013 (68 O.S. Supp. 2013, Section  
2355.1E), which relates to certain revenue estimates  
by the State Board of Equalization; providing for  
certain tax levy contingent upon specified  
determination by State Board of Equalization;  
conforming language; imposing specified duties on  
State Board of Equalization related to implementation  
of certain top marginal income tax rate; prescribing  
method for specified computation; mandating certain  
action based on computation; and declaring an  
emergency.

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

2 SECTION 1. AMENDATORY 68 O.S. 2011, Section 2352, as  
3 last amended by Section 1, Chapter 253, O.S.L. 2013 (68 O.S. Supp.  
4 2013, Section 2352), is amended to read as follows:

5 Section 2352. It is hereby declared to be the purpose of  
6 Section 2351 et seq. of this title to provide revenue for general  
7 governmental functions of state government; and, for that purpose  
8 and to that end, it is expressly declared that the revenue derived  
9 herefrom and penalties and interest thereon, subject to the  
10 apportionment requirements for the Rebuilding Oklahoma Access and  
11 Driver Safety Fund, the Oklahoma Tourism and Passenger Rail  
12 Revolving Fund and the Public Transit Revolving Fund to be derived  
13 from income tax revenue that would otherwise be apportioned to the  
14 General Revenue Fund as provided by Section 1521 of Title 69 of the  
15 Oklahoma Statutes, subject to the apportionment requirements for the  
16 Oklahoma Tax Commission and Office of Management and Enterprise  
17 Services Joint Computer Enhancement Fund provided by Section 265 of  
18 this title, ~~and subject to the apportionment requirements for the~~  
19 ~~Oklahoma State Capitol Building Repair and Restoration Fund provided~~  
20 ~~by Section 4 of this act,~~ shall be distributed as follows:

21 1. For the fiscal year beginning July 1, 2002, the first Five  
22 Million Eight Hundred Thousand Dollars (\$5,800,000.00) of revenue  
23 derived pursuant to the provisions of subsections A, B and E of  
24 Section 2355 of this title shall be apportioned to the Education

1 Reform Revolving Fund. The remainder of such revenue for the fiscal  
2 year beginning July 1, 2002, and all such revenue for each fiscal  
3 year thereafter shall be apportioned monthly as follows:

4 a. (1) the following amounts shall be paid to the State  
5 Treasurer to be placed to the credit of the  
6 General Revenue Fund of the state for such fiscal  
7 year for the support of the state government to  
8 be paid out only pursuant to appropriation by the  
9 Legislature:

10	Fiscal Year	Amount
11	FY 2003 and FY 2004	87.12%
12	FY 2005	86.91%
13	FY 2006	86.66%
14	FY 2007	86.16%
15	FY 2008 and each fiscal	
16	year thereafter	85.66%

17 (2) in the event that additional monies are necessary  
18 pursuant to paragraph 3 of this section, such  
19 additional monies shall be deducted in the  
20 proportion determined by the State Board of  
21 Equalization pursuant to paragraph 3 of Section  
22 2355.1B of this title from the monies apportioned  
23 to the General Revenue Fund,  
24

1           b.    for FY 2003 and each fiscal year thereafter, eight and  
2                    thirty-four one-hundredths percent (8.34%) shall be  
3                    paid to the State Treasurer to be placed to the credit  
4                    of the Education Reform Revolving Fund,

5           c.    the following amounts shall be paid to the State  
6                    Treasurer to be placed to the credit of the Teachers'  
7                    Retirement System Dedicated Revenue Revolving Fund:

Fiscal Year	Amount
FY 2003 and FY 2004	3.54%
FY 2005	3.75%
FY 2006	4.0%
FY 2007	4.5%
FY 2008 and each fiscal year thereafter	5.0%

15           d.    for FY 2003 and each fiscal year thereafter, one  
16                    percent (1%) shall be placed to the credit of the Ad  
17                    Valorem Reimbursement Fund;

18           2.    Beginning July 1, 2003, for any period of time as certified  
19 by the Oklahoma Development Finance Authority and the Oklahoma  
20 Department of Commerce to be necessary for the repayment of  
21 obligations issued by the Oklahoma Development Finance Authority  
22 pursuant to Section 3654 of this title if the other sources of  
23 revenue paid to or apportioned to the Quality Jobs Program Incentive  
24 Leverage Fund are not adequate, including the proceeds from payment

1 pursuant to the guaranty required by subsection M of Section 3654 of  
2 this title, an amount certified by the Oklahoma Development Finance  
3 Authority to the Oklahoma Tax Commission shall be apportioned to the  
4 Quality Jobs Program Incentive Leverage Fund before any other  
5 apportionments are made as otherwise authorized by this paragraph.  
6 The Oklahoma Development Finance Authority shall certify to the  
7 Oklahoma Tax Commission the time as of which the revenue authorized  
8 for apportionment pursuant to this paragraph is no longer required.  
9 After the certification, the revenue derived from the income tax  
10 shall be apportioned in the manner otherwise provided by this  
11 section. Except as otherwise provided by this paragraph, for the  
12 fiscal year beginning July 1, 2002, the first Forty-One Million One  
13 Hundred Ninety Thousand Eight Hundred Dollars (\$41,190,800.00) of  
14 revenue derived pursuant to the provisions of subsections ~~D~~ C and ~~E~~  
15 D of Section 2355 of this title shall be apportioned to the  
16 Education Reform Revolving Fund. The remainder of such revenue for  
17 the fiscal year beginning July 1, 2002, and all such revenue for  
18 each fiscal year thereafter, subject to the apportionment  
19 requirements for the Oklahoma Tax Commission and Office of  
20 Management and Enterprise Services Joint Computer Enhancement Fund  
21 provided by Section 265 of this title, shall be apportioned monthly  
22 as follows:

23           a.     the following amounts shall be paid to the State  
24                    Treasurer to be placed to the credit of the General

1 Revenue Fund of the state for such fiscal year for the  
2 support of the state government to be paid out only  
3 pursuant to appropriation by the Legislature:

4 Fiscal Year	Amount
5 FY 2003 and FY 2004	78.96%
6 FY 2005	78.75%
7 FY 2006	78.50%
8 FY 2007	78.0%
9 FY 2008 and each fiscal	
10 year thereafter	77.50%

11 b. for FY 2003 and each fiscal year thereafter, sixteen  
12 and five-tenths percent (16.5%) shall be paid to the  
13 State Treasurer to be placed to the credit of the  
14 Education Reform Revolving Fund of the State  
15 Department of Education,

16 c. the following amounts shall be paid to the State  
17 Treasurer to be placed to the credit of the Teachers'  
18 Retirement System Dedicated Revenue Revolving Fund:

19 Fiscal Year	Amount
20 FY 2003 and FY 2004	3.54%
21 FY 2005	3.75%
22 FY 2006	4.0%
23 FY 2007	4.5%

1           FY 2008 and each fiscal  
2                           year thereafter                           5.0%

3           d.   for FY 2003 and each fiscal year thereafter, one  
4                           percent (1%) shall be placed to the credit of the Ad  
5                           Valorem Reimbursement Fund; and

6           3.   During the first fiscal year after the State Board of  
7 Equalization has made a determination as provided in Section 2355.1B  
8 of this title, regarding a baseline amount of revenue apportioned  
9 pursuant to subparagraph c of paragraph 1 of this section, and for  
10 each fiscal year thereafter, in no event shall monies apportioned  
11 pursuant to subparagraph c of paragraph 1 of this section, paragraph  
12 3 of Section 1353 of this title and paragraph 3 of Section 1403 of  
13 this title be less than such baseline amount.

14           SECTION 2.        AMENDATORY        68 O.S. 2011, Section 2352, as  
15 last amended by Section 1 of this act, is amended to read as  
16 follows:

17           Section 2352. It is hereby declared to be the purpose of  
18 Section 2351 et seq. of this title to provide revenue for general  
19 governmental functions of state government; and, for that purpose  
20 and to that end, it is expressly declared that the revenue derived  
21 herefrom and penalties and interest thereon, subject to the  
22 apportionment requirements for the Rebuilding Oklahoma Access and  
23 Driver Safety Fund, the Oklahoma Tourism and Passenger Rail  
24 Revolving Fund and the Public Transit Revolving Fund to be derived

1 from income tax revenue that would otherwise be apportioned to the  
2 General Revenue Fund as provided by Section 1521 of Title 69 of the  
3 Oklahoma Statutes, subject to the apportionment requirements for the  
4 Oklahoma Tax Commission and Office of Management and Enterprise  
5 Services Joint Computer Enhancement Fund provided by Section 265 of  
6 this title, and subject to the apportionment requirements for the  
7 Oklahoma State Capitol Building Repair and Restoration Fund provided  
8 by Section 19 of Title 73 of the Oklahoma Statutes, shall be  
9 distributed as follows:

10 1. For the fiscal year beginning July 1, 2002, the first Five  
11 Million Eight Hundred Thousand Dollars (\$5,800,000.00) of revenue  
12 derived pursuant to the provisions of subsections A, B and E of  
13 Section 2355 of this title shall be apportioned to the Education  
14 Reform Revolving Fund. The remainder of such revenue for the fiscal  
15 year beginning July 1, 2002, and all such revenue for each fiscal  
16 year thereafter shall be apportioned monthly as follows:

17 a. (1) the following amounts shall be paid to the State  
18 Treasurer to be placed to the credit of the  
19 General Revenue Fund of the state for such fiscal  
20 year for the support of the state government to  
21 be paid out only pursuant to appropriation by the  
22 Legislature:

Fiscal Year	Amount
FY 2003 and FY 2004	87.12%

1	FY 2005	86.91%
2	FY 2006	86.66%
3	FY 2007	86.16%
4	FY 2008 and each fiscal	
5	year thereafter	85.66%

(2) in the event that additional monies are necessary pursuant to paragraph 3 of this section, such additional monies shall be deducted in the proportion determined by the State Board of Equalization pursuant to paragraph 3 of Section 2355.1B of this title from the monies apportioned to the General Revenue Fund,

b. for FY 2003 and each fiscal year thereafter, eight and thirty-four one-hundredths percent (8.34%) shall be paid to the State Treasurer to be placed to the credit of the Education Reform Revolving Fund,

c. the following amounts shall be paid to the State Treasurer to be placed to the credit of the Teachers' Retirement System Dedicated Revenue Revolving Fund:

20	Fiscal Year	Amount
21	FY 2003 and FY 2004	3.54%
22	FY 2005	3.75%
23	FY 2006	4.0%
24	FY 2007	4.5%

1                   FY 2008 and each fiscal  
2                   year thereafter                   5.0%

3           d.   for FY 2003 and each fiscal year thereafter, one  
4                   percent (1%) shall be placed to the credit of the Ad  
5                   Valorem Reimbursement Fund;

6           2.   Beginning July 1, 2003, for any period of time as certified  
7 by the Oklahoma Development Finance Authority and the Oklahoma  
8 Department of Commerce to be necessary for the repayment of  
9 obligations issued by the Oklahoma Development Finance Authority  
10 pursuant to Section 3654 of this title if the other sources of  
11 revenue paid to or apportioned to the Quality Jobs Program Incentive  
12 Leverage Fund are not adequate, including the proceeds from payment  
13 pursuant to the guaranty required by subsection M of Section 3654 of  
14 this title, an amount certified by the Oklahoma Development Finance  
15 Authority to the Oklahoma Tax Commission shall be apportioned to the  
16 Quality Jobs Program Incentive Leverage Fund before any other  
17 apportionments are made as otherwise authorized by this paragraph.  
18 The Oklahoma Development Finance Authority shall certify to the  
19 Oklahoma Tax Commission the time as of which the revenue authorized  
20 for apportionment pursuant to this paragraph is no longer required.  
21 After the certification, the revenue derived from the income tax  
22 shall be apportioned in the manner otherwise provided by this  
23 section. Except as otherwise provided by this paragraph, for the  
24 fiscal year beginning July 1, 2002, the first Forty-One Million One

1 Hundred Ninety Thousand Eight Hundred Dollars (\$41,190,800.00) of  
2 revenue derived pursuant to the provisions of subsections C, D and D  
3 E of Section 2355 of this title shall be apportioned to the  
4 Education Reform Revolving Fund. The remainder of such revenue for  
5 the fiscal year beginning July 1, 2002, and all such revenue for  
6 each fiscal year thereafter, subject to the apportionment  
7 requirements for the Oklahoma Tax Commission and Office of  
8 Management and Enterprise Services Joint Computer Enhancement Fund  
9 provided by Section 265 of this title, shall be apportioned monthly  
10 as follows:

11 a. the following amounts shall be paid to the State  
12 Treasurer to be placed to the credit of the General  
13 Revenue Fund of the state for such fiscal year for the  
14 support of the state government to be paid out only  
15 pursuant to appropriation by the Legislature:

Fiscal Year	Amount
FY 2003 and FY 2004	78.96%
FY 2005	78.75%
FY 2006	78.50%
FY 2007	78.0%
FY 2008 and each fiscal year thereafter	77.50%

23 b. for FY 2003 and each fiscal year thereafter, sixteen  
24 and five-tenths percent (16.5%) shall be paid to the

1 State Treasurer to be placed to the credit of the  
2 Education Reform Revolving Fund of the State  
3 Department of Education,

4 c. the following amounts shall be paid to the State  
5 Treasurer to be placed to the credit of the Teachers'  
6 Retirement System Dedicated Revenue Revolving Fund:

7 Fiscal Year	Amount
8 FY 2003 and FY 2004	3.54%
9 FY 2005	3.75%
10 FY 2006	4.0%
11 FY 2007	4.5%
12 FY 2008 and each fiscal	
13 year thereafter	5.0%

14 d. for FY 2003 and each fiscal year thereafter, one  
15 percent (1%) shall be placed to the credit of the Ad  
16 Valorem Reimbursement Fund; and

17 3. During the first fiscal year after the State Board of  
18 Equalization has made a determination as provided in Section 2355.1B  
19 of this title, regarding a baseline amount of revenue apportioned  
20 pursuant to subparagraph c of paragraph 1 of this section, and for  
21 each fiscal year thereafter, in no event shall monies apportioned  
22 pursuant to subparagraph c of paragraph 1 of this section, paragraph  
23 3 of Section 1353 of this title and paragraph 3 of Section 1403 of  
24 this title be less than such baseline amount.

1 SECTION 3. AMENDATORY 68 O.S. 2011, Section 2355, as  
2 amended by Section 2, Chapter 253, O.S.L. 2013 (68 O.S. Supp. 2013,  
3 Section 2355), is amended to read as follows:

4 Section 2355. A. Individuals. For all taxable years beginning  
5 after December 31, 1998~~7~~ and before January 1, 2006, a tax is hereby  
6 imposed upon the Oklahoma taxable income of every resident or  
7 nonresident individual, which tax shall be computed at the option of  
8 the taxpayer under one of the two following methods:

9 1. METHOD 1.

10 a. Single individuals and married individuals filing  
11 separately not deducting federal income tax:

12 (1) 1/2% tax on first \$1,000.00 or part thereof,

13 (2) 1% tax on next \$1,500.00 or part thereof,

14 (3) 2% tax on next \$1,250.00 or part thereof,

15 (4) 3% tax on next \$1,150.00 or part thereof,

16 (5) 4% tax on next \$1,300.00 or part thereof,

17 (6) 5% tax on next \$1,500.00 or part thereof,

18 (7) 6% tax on next \$2,300.00 or part thereof, and

19 (8) (a) for taxable years beginning after December  
20 31, 1998, and before January 1, 2002, 6.75%  
21 tax on the remainder,

22 (b) for taxable years beginning on or after  
23 January 1, 2002, and before January 1, 2004,  
24 7% tax on the remainder, and

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

3 b. Married individuals filing jointly and surviving  
4 spouse to the extent and in the manner that a  
5 surviving spouse is permitted to file a joint return  
6 under the provisions of the Internal Revenue Code and  
7 heads of households as defined in the Internal Revenue  
8 Code not deducting federal income tax:

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

10 (2) 1% tax on next \$3,000.00 or part thereof,

11 (3) 2% tax on next \$2,500.00 or part thereof,

12 (4) 3% tax on next \$2,300.00 or part thereof,

13 (5) 4% tax on next \$2,400.00 or part thereof,

14 (6) 5% tax on next \$2,800.00 or part thereof,

15 (7) 6% tax on next \$6,000.00 or part thereof, and

16 (8) (a) for taxable years beginning after December

17 31, 1998, and before January 1, 2002, 6.75%

18 tax on the remainder,

19 (b) for taxable years beginning on or after

20 January 1, 2002, and before January 1, 2004,

21 7% tax on the remainder, and

22 (c) for taxable years beginning on or after

23 January 1, 2004, 6.65% tax on the remainder.

24 2. METHOD 2.

1 a. Single individuals and married individuals filing  
2 separately deducting federal income tax:

3 (1) 1/2% tax on first \$1,000.00 or part thereof,

4 (2) 1% tax on next \$1,500.00 or part thereof,

5 (3) 2% tax on next \$1,250.00 or part thereof,

6 (4) 3% tax on next \$1,150.00 or part thereof,

7 (5) 4% tax on next \$1,200.00 or part thereof,

8 (6) 5% tax on next \$1,400.00 or part thereof,

9 (7) 6% tax on next \$1,500.00 or part thereof,

10 (8) 7% tax on next \$1,500.00 or part thereof,

11 (9) 8% tax on next \$2,000.00 or part thereof,

12 (10) 9% tax on next \$3,500.00 or part thereof, and

13 (11) 10% tax on the remainder.

14 b. Married individuals filing jointly and surviving

15 spouse to the extent and in the manner that a

16 surviving spouse is permitted to file a joint return

17 under the provisions of the Internal Revenue Code and

18 heads of households as defined in the Internal Revenue

19 Code deducting federal income tax:

20 (1) 1/2% tax on the first \$2,000.00 or part thereof,

21 (2) 1% tax on the next \$3,000.00 or part thereof,

22 (3) 2% tax on the next \$2,500.00 or part thereof,

23 (4) 3% tax on the next \$1,400.00 or part thereof,

24 (5) 4% tax on the next \$1,500.00 or part thereof,

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

7 B. Individuals. For all taxable years beginning on or after  
8 January 1, 2008, ~~and ending not later than December 31, 2014,~~ a tax  
9 is hereby imposed upon the Oklahoma taxable income of every resident  
10 or nonresident individual, which tax shall be computed as follows:

11 1. Single individuals and married individuals filing  
12 separately:

- 13 (a) 1/2% tax on first \$1,000.00 or part thereof,
- 14 (b) 1% tax on next \$1,500.00 or part thereof,
- 15 (c) 2% tax on next \$1,250.00 or part thereof,
- 16 (d) 3% tax on next \$1,150.00 or part thereof,
- 17 (e) 4% tax on next \$2,300.00 or part thereof,
- 18 (f) 5% tax on next \$1,500.00 or part thereof,
- 19 (g) 5.50% tax on the remainder for the 2008 tax year and  
20 any subsequent tax year unless the rate prescribed by  
21 subparagraph (h) of this paragraph is in effect, and
- 22 (h) 5.25% tax on the remainder for the 2009 and subsequent  
23 tax years. The decrease in the top marginal  
24 individual income tax rate otherwise authorized by

1 this subparagraph shall be contingent upon the  
2 determination required to be made by the State Board  
3 of Equalization pursuant to Section 2355.1A of this  
4 title.

5 2. Married individuals filing jointly and surviving spouse to  
6 the extent and in the manner that a surviving spouse is permitted to  
7 file a joint return under the provisions of the Internal Revenue  
8 Code and heads of households as defined in the Internal Revenue  
9 Code:

- 10 (a) 1/2% tax on first \$2,000.00 or part thereof,
- 11 (b) 1% tax on next \$3,000.00 or part thereof,
- 12 (c) 2% tax on next \$2,500.00 or part thereof,
- 13 (d) 3% tax on next \$2,300.00 or part thereof,
- 14 (e) 4% tax on next \$2,400.00 or part thereof,
- 15 (f) 5% tax on next \$2,800.00 or part thereof,
- 16 (g) 5.50% tax on the remainder for the 2008 tax year and  
17 any subsequent tax year unless the rate prescribed by  
18 subparagraph (h) of this paragraph is in effect, and
- 19 (h) 5.25% tax on the remainder for the 2009 and subsequent  
20 tax years. The decrease in the top marginal  
21 individual income tax rate otherwise authorized by  
22 this subparagraph shall be contingent upon the  
23 determination required to be made by the State Board  
24

1 of Equalization pursuant to Section 2355.1A of this  
2 title.

3 ~~C. Individuals. For all taxable years beginning on or after~~  
4 ~~January 1, 2015, a tax is hereby imposed upon the Oklahoma taxable~~  
5 ~~income of every resident or nonresident individual, which tax shall~~  
6 ~~be computed as follows:~~

7 ~~1. Single individuals and married individuals filing~~  
8 ~~separately:~~

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

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

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

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

13 ~~(e) 4% tax on next \$2,300.00 or part thereof,~~

14 ~~(f) 5% tax on the remainder for the 2015 tax year and any~~  
15 ~~subsequent tax year unless the rate prescribed by~~  
16 ~~subparagraph (g) of this paragraph is in effect, and~~

17 ~~(g) 4.85% tax on the remainder for tax year 2016 and~~

18 ~~subsequent tax years. The decrease in the top~~  
19 ~~marginal individual income tax rate otherwise~~

20 ~~authorized by this subparagraph shall be contingent~~

21 ~~upon the determination required to be made by the~~

22 ~~State Board of Equalization pursuant to Section 3 of~~

23 ~~this act.~~  
24

1       ~~2. Married individuals filing jointly and surviving spouse to~~  
2 ~~the extent and in the manner that a surviving spouse is permitted to~~  
3 ~~file a joint return under the provisions of the Internal Revenue~~  
4 ~~Code and heads of households as defined in the Internal Revenue~~  
5 ~~Code:~~

- 6       ~~(a) 1/2% tax on first \$2,000.00 or part thereof,~~
- 7       ~~(b) 1% tax on next \$3,000.00 or part thereof,~~
- 8       ~~(c) 2% tax on next \$2,500.00 or part thereof,~~
- 9       ~~(d) 3% tax on next \$2,300.00 or part thereof,~~
- 10       ~~(e) 4% tax on next \$2,400.00 or part thereof,~~
- 11       ~~(f) 5% tax on the remainder for the 2015 tax year and any~~  
12       ~~subsequent tax year unless the rate prescribed by~~  
13       ~~subparagraph (g) of this paragraph is in effect, and~~
- 14       ~~(g) 4.85% tax on the remainder for tax year 2016 and~~  
15       ~~subsequent tax years. The decrease in the top~~  
16       ~~marginal individual income tax rate otherwise~~  
17       ~~authorized by this subparagraph shall be contingent~~  
18       ~~upon the determination required to be made by the~~  
19       ~~State Board of Equalization pursuant to Section 3 of~~  
20       ~~this act.~~

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

23       ~~D. C.~~ Nonresident aliens. In lieu of the rates set forth in  
24 subsection A above, there shall be imposed on nonresident aliens, as

1 defined in the Internal Revenue Code, a tax of eight percent (8%)  
2 instead of thirty percent (30%) as used in the Internal Revenue  
3 Code, with respect to the Oklahoma taxable income of such  
4 nonresident aliens as determined under the provision of the Oklahoma  
5 Income Tax Act.

6 Every payer of amounts covered by this subsection shall deduct  
7 and withhold from such amounts paid each payee an amount equal to  
8 eight percent (8%) thereof. Every payer required to deduct and  
9 withhold taxes under this subsection shall for each quarterly period  
10 on or before the last day of the month following the close of each  
11 such quarterly period, pay over the amount so withheld as taxes to  
12 the Tax Commission, and shall file a return with each such payment.  
13 Such return shall be in such form as the Tax Commission shall  
14 prescribe. Every payer required under this subsection to deduct and  
15 withhold a tax from a payee shall, as to the total amounts paid to  
16 each payee during the calendar year, furnish to such payee, on or  
17 before January 31, of the succeeding year, a written statement  
18 showing the name of the payer, the name of the payee and the payee's  
19 social security account number, if any, the total amount paid  
20 subject to taxation, and the total amount deducted and withheld as  
21 tax and such other information as the Tax Commission may require.  
22 Any payer who fails to withhold or pay to the Tax Commission any  
23 sums herein required to be withheld or paid shall be personally and  
24 individually liable therefor to the State of Oklahoma.

1       ~~E.~~ D. Corporations. For all taxable years beginning after  
2 December 31, 1989, a tax is hereby imposed upon the Oklahoma taxable  
3 income of every corporation doing business within this state or  
4 deriving income from sources within this state in an amount equal to  
5 six percent (6%) thereof.

6       There shall be no additional Oklahoma income tax imposed on  
7 accumulated taxable income or on undistributed personal holding  
8 company income as those terms are defined in the Internal Revenue  
9 Code.

10       ~~F.~~ E. Certain foreign corporations. In lieu of the tax imposed  
11 in the first paragraph of subsection ~~D~~ C of this section, for all  
12 taxable years beginning after December 31, 1989, there shall be  
13 imposed on foreign corporations, as defined in the Internal Revenue  
14 Code, a tax of six percent (6%) instead of thirty percent (30%) as  
15 used in the Internal Revenue Code, where such income is received  
16 from sources within Oklahoma, in accordance with the provisions of  
17 the Internal Revenue Code and the Oklahoma Income Tax Act.

18       Every payer of amounts covered by this subsection shall deduct  
19 and withhold from such amounts paid each payee an amount equal to  
20 six percent (6%) thereof. Every payer required to deduct and  
21 withhold taxes under this subsection shall for each quarterly period  
22 on or before the last day of the month following the close of each  
23 such quarterly period, pay over the amount so withheld as taxes to  
24 the Tax Commission, and shall file a return with each such payment.

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

13 ~~G.~~ F. Fiduciaries. A tax is hereby imposed upon the Oklahoma  
14 taxable income of every trust and estate at the same rates as are  
15 provided in subsection B ~~or C~~ of this section for single  
16 individuals. Fiduciaries are not allowed a deduction for any  
17 federal income tax paid.

18 ~~H.~~ G. Tax rate tables. For all taxable years beginning after  
19 December 31, 1991, in lieu of the tax imposed by subsection A, or B  
20 ~~or C~~ of this section, as applicable there is hereby imposed for each  
21 taxable year on the taxable income of every individual, whose  
22 taxable income for such taxable year does not exceed the ceiling  
23 amount, a tax determined under tables, applicable to such taxable  
24 year which shall be prescribed by the Tax Commission and which shall

1 be in such form as it determines appropriate. In the table so  
2 prescribed, the amounts of the tax shall be computed on the basis of  
3 the rates prescribed by ~~subsection~~ subsections A, and B or C of this  
4 section. For purposes of this subsection, the term "ceiling amount"  
5 means, with respect to any taxpayer, the amount determined by the  
6 Tax Commission for the tax rate category in which such taxpayer  
7 falls.

8 SECTION 4. AMENDATORY 68 O.S. 2011, Section 2355, as  
9 last amended by Section 3 of this act, is amended to read as  
10 follows:

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

16 1. METHOD 1.

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

19 (1) 1/2% tax on first \$1,000.00 or part thereof,

20 (2) 1% tax on next \$1,500.00 or part thereof,

21 (3) 2% tax on next \$1,250.00 or part thereof,

22 (4) 3% tax on next \$1,150.00 or part thereof,

23 (5) 4% tax on next \$1,300.00 or part thereof,

24 (6) 5% tax on next \$1,500.00 or part thereof,

1 (7) 6% tax on next \$2,300.00 or part thereof, and

2 (8) (a) for taxable years beginning after December

3 31, 1998, and before January 1, 2002, 6.75%

4 tax on the remainder,

5 (b) for taxable years beginning on or after

6 January 1, 2002, and before January 1, 2004,

7 7% tax on the remainder, and

8 (c) for taxable years beginning on or after

9 January 1, 2004, 6.65% tax on the remainder.

10 b. Married individuals filing jointly and surviving

11 spouse to the extent and in the manner that a

12 surviving spouse is permitted to file a joint return

13 under the provisions of the Internal Revenue Code and

14 heads of households as defined in the Internal Revenue

15 Code not deducting federal income tax:

16 (1) 1/2% tax on first \$2,000.00 or part thereof,

17 (2) 1% tax on next \$3,000.00 or part thereof,

18 (3) 2% tax on next \$2,500.00 or part thereof,

19 (4) 3% tax on next \$2,300.00 or part thereof,

20 (5) 4% tax on next \$2,400.00 or part thereof,

21 (6) 5% tax on next \$2,800.00 or part thereof,

22 (7) 6% tax on next \$6,000.00 or part thereof, and

23

24

- 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 2. METHOD 2.

10 a. Single individuals and married individuals filing  
11 separately deducting federal income tax:

- 12 (1) 1/2% tax on first \$1,000.00 or part thereof,  
13 (2) 1% tax on next \$1,500.00 or part thereof,  
14 (3) 2% tax on next \$1,250.00 or part thereof,  
15 (4) 3% tax on next \$1,150.00 or part thereof,  
16 (5) 4% tax on next \$1,200.00 or part thereof,  
17 (6) 5% tax on next \$1,400.00 or part thereof,  
18 (7) 6% tax on next \$1,500.00 or part thereof,  
19 (8) 7% tax on next \$1,500.00 or part thereof,  
20 (9) 8% tax on next \$2,000.00 or part thereof,  
21 (10) 9% tax on next \$3,500.00 or part thereof, and  
22 (11) 10% tax on the remainder.

23 b. Married individuals filing jointly and surviving  
24 spouse to the extent and in the manner that a

1 surviving spouse is permitted to file a joint return  
2 under the provisions of the Internal Revenue Code and  
3 heads of households as defined in the Internal Revenue  
4 Code deducting federal income tax:

- 5 (1) 1/2% tax on the first \$2,000.00 or part thereof,
- 6 (2) 1% tax on the next \$3,000.00 or part thereof,
- 7 (3) 2% tax on the next \$2,500.00 or part thereof,
- 8 (4) 3% tax on the next \$1,400.00 or part thereof,
- 9 (5) 4% tax on the next \$1,500.00 or part thereof,
- 10 (6) 5% tax on the next \$1,600.00 or part thereof,
- 11 (7) 6% tax on the next \$1,250.00 or part thereof,
- 12 (8) 7% tax on the next \$1,750.00 or part thereof,
- 13 (9) 8% tax on the next \$3,000.00 or part thereof,
- 14 (10) 9% tax on the next \$6,000.00 or part thereof, and
- 15 (11) 10% tax on the remainder.

16 B. Individuals. For all taxable years beginning on or after  
17 January 1, 2008, and ending not later than December 31, 2014, a tax  
18 is hereby imposed upon the Oklahoma taxable income of every resident  
19 or nonresident individual, which tax shall be computed as follows:

20 1. Single individuals and married individuals filing  
21 separately:

- 22 (a) 1/2% tax on first \$1,000.00 or part thereof,
- 23 (b) 1% tax on next \$1,500.00 or part thereof,
- 24 (c) 2% tax on next \$1,250.00 or part thereof,

- 1 (d) 3% tax on next \$1,150.00 or part thereof,  
2 (e) 4% tax on next \$2,300.00 or part thereof,  
3 (f) 5% tax on next \$1,500.00 or part thereof,  
4 (g) 5.50% tax on the remainder for the 2008 tax year and  
5 any subsequent tax year unless the rate prescribed by  
6 subparagraph (h) of this paragraph is in effect, and  
7 (h) 5.25% tax on the remainder for the 2009 and subsequent  
8 tax years. The decrease in the top marginal  
9 individual income tax rate otherwise authorized by  
10 this subparagraph shall be contingent upon the  
11 determination required to be made by the State Board  
12 of Equalization pursuant to Section 2355.1A of this  
13 title.

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

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

1  
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. The decrease in the top marginal  
7 individual income tax rate otherwise authorized by  
8 this subparagraph shall be contingent upon the  
9 determination required to be made by the State Board  
10 of Equalization pursuant to Section 2355.1A of this  
11 title.

12 C. Individuals. For all taxable years beginning on or after  
13 January 1, 2015, a tax is hereby imposed upon the Oklahoma taxable  
14 income of every resident or nonresident individual, which tax shall  
15 be computed as follows:

16 1. Single individuals and married individuals filing  
17 separately:

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

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

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

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

22 (e) 4% tax on next \$2,300.00 or part thereof,

1           (f) 5% tax on the remainder for the 2015 tax year and any  
2           subsequent tax year unless the rate prescribed by  
3           subparagraph (g) of this paragraph is in effect, and  
4           (g) 4.85% tax on the remainder for tax year 2016 and  
5           subsequent tax years. The decrease in the top  
6           marginal individual income tax rate otherwise  
7           authorized by this subparagraph shall be contingent  
8           upon the determination required to be made by the  
9           State Board of Equalization pursuant to Section 6 of  
10           this act.

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

15           Code:

- 16           (a) 1/2% tax on first \$2,000.00 or part thereof,  
17           (b) 1% tax on next \$3,000.00 or part thereof,  
18           (c) 2% tax on next \$2,500.00 or part thereof,  
19           (d) 3% tax on next \$2,300.00 or part thereof,  
20           (e) 4% tax on next \$2,400.00 or part thereof,  
21           (f) 5% tax on the remainder for the 2015 tax year and any  
22           subsequent tax year unless the rate prescribed by  
23           subparagraph (g) of this paragraph is in effect, and  
24

1           (g) 4.85% tax on the remainder for tax year 2016 and  
2           subsequent tax years. The decrease in the top  
3           marginal individual income tax rate otherwise  
4           authorized by this subparagraph shall be contingent  
5           upon the determination required to be made by the  
6           State Board of Equalization pursuant to Section 6 of  
7           this act.

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

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

17           Every payer of amounts covered by this subsection shall deduct  
18 and withhold from such amounts paid each payee an amount equal to  
19 eight percent (8%) thereof. Every payer required to deduct and  
20 withhold taxes under this subsection shall for each quarterly period  
21 on or before the last day of the month following the close of each  
22 such quarterly period, pay over the amount so withheld as taxes to  
23 the Tax Commission, and shall file a return with each such payment.  
24 Such return shall be in such form as the Tax Commission shall

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

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

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

21 ~~E.~~ F. Certain foreign corporations. In lieu of the tax imposed  
22 in the first paragraph of subsection ~~C~~ D of this section, for all  
23 taxable years beginning after December 31, 1989, there shall be  
24 imposed on foreign corporations, as defined in the Internal Revenue

1 Code, a tax of six percent (6%) instead of thirty percent (30%) as  
2 used in the Internal Revenue Code, where such income is received  
3 from sources within Oklahoma, in accordance with the provisions of  
4 the Internal Revenue Code and the Oklahoma Income Tax Act.

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

24

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

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

20        SECTION 5.            REPEALER            Section 3, Chapter 253, O.S.L. 2013  
21 (68 O.S. Supp. 2013, Section 2355.1E), is hereby repealed.

22        SECTION 6.            NEW LAW            A new section of law to be codified  
23 in the Oklahoma Statutes as Section 2355.1F of Title 68, unless  
24 there is created a duplication in numbering, reads as follows:

1 A. The provisions of this section shall be applicable with  
2 respect to the implementation of the decreases in the top marginal  
3 rate of individual income tax otherwise authorized pursuant to the  
4 provisions of subparagraph (g) of paragraphs 1 and 2 of subsection C  
5 of Section 2355 of Title 68 of the Oklahoma Statutes, which shall be  
6 contingent upon a determination by the State Board of Equalization  
7 made by a comparison of the revenue computations described by this  
8 section which shall be conducted until the income tax rate of four  
9 and eighty-five hundredths percent (4.85%) is effective.

10 B. In addition to any other duties prescribed by law, at the  
11 meeting required by paragraph 1 of Section 23 of Article X of the  
12 Oklahoma Constitution to be held in December 2014, and for any  
13 subsequent December meeting of the State Board of Equalization if  
14 the top marginal income tax rate prescribed by subparagraph (g) of  
15 paragraphs 1 and 2 of subsection C of Section 2355 of Title 68 of  
16 the Oklahoma Statutes has not become effective, the State Board of  
17 Equalization shall determine:

18 1. The amount of estimated revenue growth in the General  
19 Revenue Fund of the State Treasury for the fiscal year beginning on  
20 the next ensuing July 1; and

21 2. The amount by which the income tax revenue for the tax year  
22 which will begin on the second January 1 following such December  
23 meeting is estimated to be reduced by a fifteen hundredths percent  
24 (0.15%) decrease in the top marginal income tax rate, in order for a

1 top marginal income tax rate of four and eighty-five hundredths  
2 percent (4.85%) to be effective.

3 If the amount determined pursuant to the provisions of paragraph  
4 1 of this subsection is equal to or greater than the amount  
5 determined pursuant to the provisions of paragraph 2 of this  
6 subsection, the Board shall make a preliminary finding that the  
7 Board anticipates that a finding will be made at the February  
8 meeting immediately subsequent to the December meeting that the  
9 revenue computations required by this section will authorize the  
10 implementation of the provisions of subparagraph (g) of paragraphs 1  
11 and 2 of subsection C of Section 2355 of Title 68 of the Oklahoma  
12 Statutes beginning on the second January 1 following the December  
13 meeting.

14 If the amount determined pursuant to the provisions of paragraph  
15 1 of this subsection is less than the amount determined pursuant to  
16 the provisions of paragraph 2 of this subsection, the Board shall  
17 make a preliminary finding that the Board anticipates that a finding  
18 will be made at the February meeting immediately subsequent to the  
19 December meeting that the revenue computations required by this  
20 section will not authorize the implementation of the provisions of  
21 subparagraph (g) of paragraphs 1 and 2 of subsection C of Section  
22 2355 of Title 68 of the Oklahoma Statutes beginning on the second  
23 January 1 following the December meeting.

24

1 C. In addition to any other duties prescribed by law, at the  
2 meeting required by paragraph 3 of Section 23 of Article X of the  
3 Oklahoma Constitution to be held in February 2015, and for any  
4 subsequent February meeting of the State Board of Equalization if  
5 the top marginal income tax rate prescribed by subparagraph (g) of  
6 paragraphs 1 and 2 of subsection C of Section 2355 of Title 68 of  
7 the Oklahoma Statutes has not become effective the State Board of  
8 Equalization shall determine:

9 1. The amount of estimated revenue growth in the General  
10 Revenue Fund of the State Treasury for the fiscal year beginning on  
11 the next ensuing July 1; and

12 2. The amount by which the income tax revenue for the tax year  
13 which will begin on the January 1 immediately following the February  
14 meeting is estimated to be reduced by a fifteen hundredths percent  
15 (.15%) decrease in the top marginal income tax rate, in order for a  
16 top marginal income tax rate of four and eighty-five hundredths  
17 percent (4.85%) to be effective.

18 If the amount determined pursuant to the provisions of paragraph  
19 1 of this subsection is equal to or greater than the amount  
20 determined pursuant to the provisions of paragraph 2 of this  
21 subsection, the Board shall make a finding that the revenue  
22 computations required by this section will authorize the  
23 implementation of the provisions of subparagraph (g) of paragraphs 1  
24 and 2 of subsection C of Section 2355 of Title 68 of the Oklahoma

1 Statutes beginning on the January 1 immediately following the  
2 February meeting.

3 If the amount determined pursuant to the provisions of paragraph  
4 1 of this subsection is less than the amount determined pursuant to  
5 the provisions of paragraph 2 of this subsection, the Board shall  
6 make a finding that the revenue computations required by this  
7 section do not authorize the implementation of the provisions of  
8 subparagraph (g) of paragraphs 1 and 2 of subsection C of Section  
9 2355 of Title 68 of the Oklahoma Statutes beginning with the January  
10 1 immediately following the February meeting.

11 D. If the Board makes a finding that the revenue computations  
12 required by this section do not authorize the implementation of the  
13 provisions of subparagraph (g) of paragraphs 1 and 2 of subsection C  
14 of Section 2355 of Title 68 of the Oklahoma Statutes beginning with  
15 calendar year 2016 pursuant to the provisions of subsection C of  
16 this section, the procedures prescribed by subsection A, subsection  
17 B, and subsection C of this section shall be repeated by the State  
18 Board of Equalization for each successive two-year comparison. Once  
19 the income tax rate otherwise authorized pursuant to subparagraph  
20 (g) of paragraphs 1 and 2 of subsection C of Section 2355 of Title  
21 68 of the Oklahoma Statutes has been implemented, such income tax  
22 rate shall be in effect for the tax years as prescribed by  
23 subparagraph (g) of paragraphs 1 and 2 of subsection C of Section  
24 2355 of Title 68 of the Oklahoma Statutes.

1 SECTION 7. It being immediately necessary for the preservation  
2 of the public peace, health and safety, an emergency is hereby  
3 declared to exist, by reason whereof this act shall take effect and  
4 be in full force from and after its passage and approval.

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