

COMMITTEE AMENDMENT
HOUSE OF REPRESENTATIVES
State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB2349 _____
Of the printed Bill
Page _____ Section _____ Lines _____
Of the Engrossed Bill

By striking the Title, the Enacting Clause, the entire bill, and by
inserting in lieu thereof the following language:

AMEND TITLE TO CONFORM TO AMENDMENTS

Amendment submitted by: Leslie Osborn

Adopted: _____

Reading Clerk

STATE OF OKLAHOMA

1st Session of the 56th Legislature (2017)

PROPOSED COMMITTEE
SUBSTITUTE
FOR
HOUSE BILL NO. 2349

By: Osborn (Leslie) and Wallace
of the House

and

David and Fields of the
Senate

PROPOSED COMMITTEE SUBSTITUTE

An Act relating to education personnel compensation;
amending 68 O.S. 2011, Section 1354, as amended by
Section 2, Chapter 323, O.S.L. 2012 (68 O.S. Supp.
2016, Section 1354), which relates to sales subject
to taxation; making video programming services,
specified digital products, and the storage of furs
subject to taxation on sales; defining terms;
amending 68 O.S. 2011, Section 1355, as amended by
Section 2, Chapter 50, O.S.L. 2015 (68 O.S. Supp.
2016, Section 1355), which relates to exemptions to
taxation on sales; eliminating exemptions for certain
motor vehicle and aircraft leases; amending 70 O.S.
2011, Section 18-114.14, as last amended by Section 1
of Enrolled House Bill No. 1622 of the 1st Session of
the 56th Oklahoma Legislature, which relates to
teacher minimum salary and benefits; increasing the
minimum salary schedule; providing an effective date;
and declaring an emergency.

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

SECTION 1. AMENDATORY 68 O.S. 2011, Section 1354, as
amended by Section 2, Chapter 323, O.S.L. 2012 (68 O.S. Supp. 2016,
Section 1354), is amended to read as follows:

1 Section 1354. A. There is hereby levied upon all sales, not
2 otherwise exempted in the Oklahoma Sales Tax Code, an excise tax of
3 four and one-half percent (4.5%) of the gross receipts or gross
4 proceeds of each sale of the following:

5 1. Tangible personal property, except newspapers and
6 periodicals;

7 2. Natural or artificial gas, electricity, ice, steam, or any
8 other utility or public service, except water, sewage and refuse.

9 Provided, the rate of four and one-half percent (4.5%) shall not
10 apply to sales subject to the provisions of paragraph 6 of Section
11 1357 of this title;

12 3. Transportation for hire to persons by common carriers,
13 including railroads both steam and electric, motor transportation
14 companies, pullman car companies, airlines, and other means of
15 transportation for hire, excluding:

16 a. transportation services provided by a tourism service
17 broker which are incidental to the rendition of
18 tourism brokerage services by such broker to a
19 customer regardless of whether or not such
20 transportation services are actually owned and
21 operated by the tourism service broker. For purposes
22 of this subsection, "tourism service broker" means any
23 person, firm, association or corporation or any
24 employee of such person, firm, association or

1 corporation which, for a fee, commission or other
2 valuable consideration, arranges or offers to arrange
3 trips, tours or other vacation or recreational travel
4 plans for a customer, and

- 5 b. transportation services provided by a funeral
6 establishment to family members and other persons for
7 purposes of conducting a funeral in this state;

8 4. Intrastate, interstate and international telecommunications
9 services sourced to this state in accordance with Section 1354.30 of
10 this title and ancillary services. Provided:

- 11 a. the term "telecommunications services" shall mean the
12 electronic transmission, conveyance, or routing of
13 voice, data, audio, video, or any other information or
14 signals to a point, or between or among points. The
15 term "telecommunications services" includes such
16 transmission, conveyance, or routing in which computer
17 processing applications are used to act on the form,
18 code or protocol of the content for purposes of
19 transmission, conveyance or routing without regard to
20 whether such service is referred to as voice-over
21 Internet protocol services or is classified by the
22 Federal Communications Commission as enhanced or value
23 added. "Telecommunications services" do not include:
24

- (1) data processing and information services that allow data to be generated, acquired, stored, processed, or retrieved and delivered by an electronic transmission to a purchaser where such purchaser's primary purpose for the underlying transaction is the processed data or information,
- (2) installation or maintenance of wiring or equipment on a customer's premises,
- (3) tangible personal property,
- (4) advertising, including but not limited to directory advertising,
- (5) billing and collection services provided to third parties,
- (6) Internet access services,
- (7) radio and television audio and video programming services, regardless of the medium, including the furnishing of transmission, conveyance and routing of such services by the programming service provider. Radio and television audio and video programming services shall include, but not be limited to, cable service as defined in 47 U.S.C. 522(6) and audio and video programming services delivered by commercial mobile radio service providers, as defined in 47 C.F.R. 20.3;

1 (8) ancillary services, or

2 (9) digital products delivered electronically,

3 including but not limited to, software, music,

4 video, reading materials or ring tones,

5 b. the term "interstate" means a "telecommunications
6 service" that originates in one United States state,
7 or a United States territory or possession, and
8 terminates in a different United States state or a
9 United States territory or possession,

10 c. the term "intrastate" means a telecommunications
11 service that originates in one United States state or
12 a United States territory or possession, and
13 terminates in the same United States state or a United
14 States territory or possession,

15 d. the term "ancillary services" means services that are
16 associated with or incidental to the provision of
17 telecommunications services, including but not limited
18 to "detailed telecommunications billing", "directory
19 assistance", "vertical service", and "voice mail
20 services",

21 e. in the case of a bundled transaction that includes
22 telecommunication service, ancillary service, internet
23 access or audio or video programming service:
24

(1) if the price is attributable to products that are taxable and products that are nontaxable, the portion of the price attributable to the nontaxable products may be subject to tax unless the provider can identify by reasonable and verifiable standards such portion for its books and records kept in the regular course of business for other purposes, including, but not limited to, nontax purposes, and

(2) the provisions of this paragraph shall apply unless otherwise provided by federal law, and

f. a sale of prepaid calling service or prepaid wireless calling service shall be taxable at the time of sale to the customer;

5. Telecommunications nonrecurring charges, which means an amount billed for the installation, connection, change or initiation of telecommunications services received by a customer;

6. Printing or printed matter of all types, kinds, or character and, except for services of printing, copying or photocopying performed by a privately owned scientific and educational library sustained by monthly or annual dues paid by members sharing the use of such services with students interested in the study of geology, petroleum engineering or related subjects, any service of printing or overprinting, including the copying of information by mimeograph,

1 multigraph, or by otherwise duplicating written or printed matter in
2 any manner, or the production of microfiche containing information
3 from magnetic tapes or other media furnished by customers;

4 7. Service of furnishing rooms by hotel, apartment hotel,
5 public rooming house, motel, public lodging house, or tourist camp;

6 8. Service of furnishing storage or parking privileges by auto
7 hotels or parking lots;

8 9. Computer hardware, software, coding sheets, cards, magnetic
9 tapes or other media on which prewritten programs have been coded,
10 punched, or otherwise recorded, including the gross receipts from
11 the licensing of software programs;

12 10. Foods, confections, and all drinks sold or dispensed by
13 hotels, restaurants, or other dispensers, and sold for immediate
14 consumption upon the premises or delivered or carried away from the
15 premises for consumption elsewhere;

16 11. Advertising of all kinds, types, and characters, including
17 any and all devices used for advertising purposes except those
18 specifically exempt pursuant to the provisions of Section 1357 of
19 this title;

20 12. Dues or fees to clubs including free or complimentary dues
21 or fees which have a value equivalent to the charge that would have
22 otherwise been made, including any fees paid for the use of
23 facilities or services rendered at a health spa or club or any
24 similar facility or business;

1 13. Tickets for admission to or voluntary contributions made to
2 places of amusement, sports, entertainment, exhibition, display, or
3 other recreational events or activities, including free or
4 complimentary admissions which have a value equivalent to the charge
5 that would have otherwise been made;

6 14. Charges made for the privilege of entering or engaging in
7 any kind of activity, such as tennis, racquetball, or handball, when
8 spectators are charged no admission fee;

9 15. Charges made for the privilege of using items for
10 amusement, sports, entertainment, or recreational activity, such as
11 trampolines or golf carts;

12 16. The rental of equipment for amusement, sports,
13 entertainment, or other recreational activities, such as bowling
14 shoes, skates, golf carts, or other sports or athletic equipment;

15 17. The gross receipts from sales from any vending machine
16 without any deduction for rental to locate the vending machine on
17 the premises of a person who is not the owner or any other
18 deductions therefrom;

19 18. The gross receipts or gross proceeds from the rental or
20 lease of tangible personal property, including rental or lease of
21 personal property when the rental or lease agreement requires the
22 vendor to launder, clean, repair, or otherwise service the rented or
23 leased property on a regular basis, without any deduction for the
24 cost of the service rendered. If the rental or lease charge is

1 based on the retail value of the property at the time of making the
2 rental or lease agreement and the expected life of the property, and
3 the rental or lease charge is separately stated from the service
4 cost in the statement, bill, or invoice delivered to the consumer,
5 the cost of services rendered shall be deducted from the gross
6 receipts or gross proceeds;

7 19. Flowers, plants, shrubs, trees, and other floral items,
8 whether or not produced by the vendor, sold by persons engaged in
9 florist or nursery business in this state, including all orders
10 taken by an Oklahoma business for delivery in another state. All
11 orders taken outside this state for delivery within this state shall
12 not be subject to the taxes levied in this section;

13 20. Tangible personal property sold to persons, peddlers,
14 solicitors, or other salesmen, for resale when there is likelihood
15 that this state will lose tax revenue due to the difficulty of
16 enforcing the provisions of the Oklahoma Sales Tax Code because of:

- 17 a. the operation of the business,
- 18 b. the nature of the business,
- 19 c. the turnover of independent contractors,
- 20 d. the lack of place of business in which to display a
- 21 permit or keep records,
- 22 e. lack of adequate records,
- 23 f. the fact that the persons are minors or transients,
- 24

1 g. the fact that the persons are engaged in service
2 businesses, or

3 h. any other reasonable reason;

4 21. Any taxable services and tangible personal property
5 including materials, supplies, and equipment sold to contractors for
6 the purpose of developing and improving real estate even though said
7 real estate is intended for resale as real property, hereby declared
8 to be sales to consumers or users~~7~~i; however, taxable materials,
9 supplies and equipment sold to contractors as provided by this
10 subsection which are purchased as a result of and subsequent to the
11 date of a contract entered into either prior to the effective date
12 of any law increasing the rate of sales tax imposed by this article,
13 or entered into prior to the effective date of an ordinance or other
14 measure increasing the sales tax levy of a political subdivision
15 shall be subject to the rate of sales tax applicable, as of the date
16 such contract was entered into, to sales of such materials, supplies
17 and equipment if such purchases are required in order to complete
18 the contract. Such rate shall be applicable to purchases made
19 pursuant to the contract or any change order under the contract
20 until the contract or any change order has been completed, accepted
21 and the contractor has been discharged from any further obligation
22 under the contract or change order or until two (2) years from the
23 date on which the contract was entered into whichever occurs first.
24 The increased sales tax rate shall be applicable to all such

1 purchases at the time of sale and the contractor shall file a claim
2 for refund before the expiration of three (3) years after the date
3 of contract completion or five (5) years after the contract was
4 entered into, whichever occurs earlier. However, the Oklahoma Tax
5 Commission shall prescribe rules and regulations and shall provide
6 procedures for the refund to a contractor of sales taxes collected
7 on purchases eligible for the lower sales tax rate authorized by
8 this subsection;

9 22. Any taxable services and tangible personal property sold to
10 persons who are primarily engaged in selling their services, such as
11 repairmen, hereby declared to be sales to consumers or users; ~~and~~

12 23. Canoes and paddleboats as defined in Section 4002 of Title
13 63 of the Oklahoma Statutes;

14 24. Sales of video programming services. As used in this
15 paragraph:

16 a. "video programming services" means programming
17 provided by, or generally considered comparable to
18 programming provided by, a television broadcast
19 station, regardless of the method of delivery, and
20 shall include, but not be limited to, direct-to-home
21 satellite services, cable services, on-demand movie
22 rentals, and private, self-contained video programming
23 in housing complexes,

1 b. "direct-to-home satellite services" means programming
2 transmitted or broadcast by satellite directly to the
3 subscribers' premises without the use of ground or
4 distribution equipment, except equipment at the
5 subscribers' premises or the uplink process to the
6 satellite, and

7 c. "cable services" means one-way transmission to
8 subscribers of video programming or other programming
9 service and any subscriber interaction required to
10 select or use the service including basic, extended,
11 premium, digital and pay-per-view movie and special
12 event program services;

13 25. Sales of specified digital products that are transferred
14 electronically so as to be obtained by the purchaser by means other
15 than tangible storage media, which shall include the sale of:

16 a. "digital audio-visual works" which means a series of
17 related images which, when shown in succession, impart
18 an impression of motion, together with or without
19 accompanying sounds,

20 b. "digital audio works" which means works that result
21 from the fixation of a series of musical, spoken or
22 other sounds, including ringtones. For purposes of
23 this paragraph, "ringtones" means digitized sound
24 files that are downloaded onto a device and that may

1 be used to alert the consumer with respect to a
2 communication, and

3 c. "digital books" which means works that are generally
4 recognized in the ordinary and usual sense as books;
5 and

6 26. Storage of furs, including storage of furs in a
7 refrigerated facility, as defined or classified in the NAICS Manual
8 under U.S. Industry No. 493120.

9 B. All solicitations or advertisements in print or electronic
10 media by Group Three vendors, for the sale of tangible property to
11 be delivered within this state, shall contain a notice that the sale
12 is subject to Oklahoma sales tax, unless the sale is exempt from
13 such taxation.

14 SECTION 2. AMENDATORY 68 O.S. 2011, Section 1355, as
15 amended by Section 2, Chapter 50, O.S.L. 2015 (68 O.S. Supp. 2016,
16 Section 1355), is amended to read as follows:

17 Section 1355. There are hereby specifically exempted from the
18 tax levied pursuant to the provisions of Section 1350 et seq. of
19 this title:

20 1. Sale of gasoline, motor fuel, methanol, "M-85" which is a
21 mixture of methanol and gasoline containing at least eighty-five
22 percent (85%) methanol, compressed natural gas, liquefied natural
23 gas, or liquefied petroleum gas on which the Motor Fuel Tax,
24 Gasoline Excise Tax, Special Fuels Tax or the fee in lieu of Special

1 Fuels Tax levied in Section 500.1 et seq., Section 601 et seq. or
2 Section 701 et seq. of this title has been, or will be paid;

3 2. Sale of motor vehicles or any optional equipment or
4 accessories attached to motor vehicles on which the Oklahoma Motor
5 Vehicle Excise Tax levied in Section 2101 et seq. of this title has
6 been, or will be paid;

7 3. Sale of crude petroleum or natural or casinghead gas and
8 other products subject to gross production tax pursuant to the
9 provisions of Section 1001 et seq. and Section 1101 et seq. of this
10 title. This exemption shall not apply when such products are sold
11 to a consumer or user for consumption or use, except when used for
12 injection into the earth for the purpose of promoting or
13 facilitating the production of oil or gas. This paragraph shall not
14 operate to increase or repeal the gross production tax levied by the
15 laws of this state;

16 4. Sale of aircraft on which the tax levied pursuant to the
17 provisions of Sections 6001 through 6007 of this title has been, or
18 will be paid or which are specifically exempt from such tax pursuant
19 to the provisions of Section 6003 of this title;

20 5. Sales from coin-operated devices on which the fee imposed by
21 Sections 1501 through 1512 of this title has been paid;

22 6. ~~Leases of twelve (12) months or more of motor vehicles in~~
23 ~~which the owners of the vehicles have paid the vehicle excise tax~~
24 ~~levied by Section 2103 of this title;~~

1 ~~7.~~ Sales of charity game equipment on which a tax is levied
2 pursuant to the Oklahoma Charity Games Act, Section 401 et seq. of
3 Title 3A of the Oklahoma Statutes, or which is sold to an
4 organization that is:

- 5 a. a veterans' organization exempt from taxation pursuant
6 to the provisions of paragraph (4), (7), (8), (10) or
7 (19) of subsection (c) of Section 501 of the United
8 States Internal Revenue Code of 1986, as amended, 26
9 U.S.C., Section 501(c) et seq.,
- 10 b. a group home for mentally disabled individuals exempt
11 from taxation pursuant to the provisions of paragraph
12 (3) of subsection (c) of Section 501 of the United
13 States Internal Revenue Code of 1986, as amended, 26
14 U.S.C., Section 501(c) et seq., or
- 15 c. a charitable healthcare organization which is exempt
16 from taxation pursuant to the provisions of paragraph
17 (3) of subsection (c) of Section 501 of the United
18 States Internal Revenue Code of 1986, as amended, 26
19 U.S.C., Section 501(c) et seq.;

20 ~~8.~~ 7. Sales of cigarettes or tobacco products to:

- 21 a. a federally recognized Indian tribe or nation which
22 has entered into a compact with the State of Oklahoma
23 pursuant to the provisions of subsection C of Section
24 346 of this title or to a licensee of such a tribe or

1 nation, upon which the payment in lieu of taxes
2 required by the compact has been paid, or

3 b. a federally recognized Indian tribe or nation or to a
4 licensee of such a tribe or nation upon which the tax
5 levied pursuant to the provisions of Section 349 or
6 Section 426 of this title has been paid;

7 ~~9. Leases of aircraft upon which the owners have paid the~~
8 ~~aircraft excise tax levied by Section 6001 et seq. of this title or~~
9 ~~which are specifically exempt from such tax pursuant to the~~
10 ~~provisions of Section 6003 of this title;~~

11 ~~10.~~ 8. The sale of low-speed or medium speed electrical
12 vehicles on which the Oklahoma Motor Vehicle Excise Tax levied in
13 Section 2101 et seq. of this title has been or will be paid; and

14 ~~11.~~ 9. Effective January 1, 2005, sales of cigarettes on which
15 the tax levied in Section 301 et seq. of this title or tobacco
16 products on which the tax levied in Section 401 et seq. of this
17 title has been paid.

18 SECTION 3. AMENDATORY 70 O.S. 2011, Section 18-114.14,
19 as last amended by Section 1 of Enrolled House Bill No. 1622 of the
20 1st Session of the 56th Oklahoma Legislature, is amended to read as
21 follows:

22 Section 18-114.14 A. Beginning with the ~~2013-2014~~ 2017-2018
23 school year, teachers in the public schools of Oklahoma shall
24

receive in salary and/or fringe benefits not less than the amounts specified in the following schedule:

MINIMUM SALARY SCHEDULE

National

Years of Experience	Bachelor's Degree	Board Certification	Master's Degree	Doctor's Degree
0	\$31,600	\$32,600	\$32,800	\$34,000
1	\$31,975	\$32,975	\$33,175	\$34,375
2	\$32,350	\$33,350	\$33,550	\$34,750
3	\$32,725	\$33,725	\$33,925	\$35,125
4	\$33,100	\$34,100	\$34,300	\$35,500
5	\$33,500	\$34,500	\$34,700	\$35,900
6	\$33,900	\$34,900	\$35,100	\$36,300
7	\$34,300	\$35,300	\$35,500	\$36,700
8	\$34,700	\$35,700	\$35,900	\$37,100
9	\$35,100	\$36,100	\$36,300	\$37,500
10	\$35,950	\$36,950	\$37,575	\$39,625
11	\$36,375	\$37,375	\$38,000	\$40,050
12	\$36,800	\$37,800	\$38,425	\$40,475
13	\$37,225	\$38,225	\$38,850	\$40,900
14	\$37,650	\$38,650	\$39,275	\$41,325
15	\$38,075	\$39,075	\$39,700	\$41,750
16	\$38,500	\$39,500	\$40,125	\$42,175
17	\$38,925	\$39,925	\$40,550	\$42,600

1	18	\$39,350	\$40,350	\$40,975	\$43,025
2	19	\$39,775	\$40,775	\$41,400	\$43,450
3	20	\$40,200	\$41,200	\$41,825	\$43,875
4	21	\$40,625	\$41,625	\$42,250	\$44,300
5	22	\$41,050	\$42,050	\$42,675	\$44,725
6	23	\$41,475	\$42,475	\$43,100	\$45,150
7	24	\$41,900	\$42,900	\$43,525	\$45,575
8	25	\$42,325	\$43,325	\$43,950	\$46,000
9	<u>0</u>	<u>\$32,600</u>	<u>\$33,600</u>	<u>\$33,800</u>	<u>\$35,000</u>
10	<u>1</u>	<u>\$32,975</u>	<u>\$33,975</u>	<u>\$34,175</u>	<u>\$35,375</u>
11	<u>2</u>	<u>\$33,350</u>	<u>\$34,350</u>	<u>\$34,550</u>	<u>\$35,750</u>
12	<u>3</u>	<u>\$33,725</u>	<u>\$34,725</u>	<u>\$34,925</u>	<u>\$36,125</u>
13	<u>4</u>	<u>\$34,100</u>	<u>\$35,100</u>	<u>\$35,300</u>	<u>\$36,500</u>
14	<u>5</u>	<u>\$34,500</u>	<u>\$35,500</u>	<u>\$35,700</u>	<u>\$36,900</u>
15	<u>6</u>	<u>\$34,900</u>	<u>\$35,900</u>	<u>\$36,100</u>	<u>\$37,300</u>
16	<u>7</u>	<u>\$35,300</u>	<u>\$36,300</u>	<u>\$36,500</u>	<u>\$37,700</u>
17	<u>8</u>	<u>\$35,700</u>	<u>\$36,700</u>	<u>\$36,900</u>	<u>\$38,100</u>
18	<u>9</u>	<u>\$36,100</u>	<u>\$37,100</u>	<u>\$37,300</u>	<u>\$38,500</u>
19	<u>10</u>	<u>\$36,950</u>	<u>\$37,950</u>	<u>\$38,575</u>	<u>\$40,625</u>
20	<u>11</u>	<u>\$37,375</u>	<u>\$38,375</u>	<u>\$39,000</u>	<u>\$41,050</u>
21	<u>12</u>	<u>\$37,800</u>	<u>\$38,800</u>	<u>\$39,425</u>	<u>\$41,475</u>
22	<u>13</u>	<u>\$38,225</u>	<u>\$39,225</u>	<u>\$39,850</u>	<u>\$41,900</u>
23	<u>14</u>	<u>\$38,650</u>	<u>\$39,650</u>	<u>\$40,275</u>	<u>\$42,325</u>
24	<u>15</u>	<u>\$39,075</u>	<u>\$40,075</u>	<u>\$40,700</u>	<u>\$42,750</u>

1	<u>16</u>	<u>\$39,500</u>	<u>\$40,500</u>	<u>\$41,125</u>	<u>\$43,175</u>
2	<u>17</u>	<u>\$39,925</u>	<u>\$40,925</u>	<u>\$41,550</u>	<u>\$43,600</u>
3	<u>18</u>	<u>\$40,350</u>	<u>\$41,350</u>	<u>\$41,975</u>	<u>\$44,025</u>
4	<u>19</u>	<u>\$40,775</u>	<u>\$41,775</u>	<u>\$42,400</u>	<u>\$44,450</u>
5	<u>20</u>	<u>\$41,200</u>	<u>\$42,200</u>	<u>\$42,825</u>	<u>\$44,875</u>
6	<u>21</u>	<u>\$41,625</u>	<u>\$42,625</u>	<u>\$43,250</u>	<u>\$45,300</u>
7	<u>22</u>	<u>\$42,050</u>	<u>\$43,050</u>	<u>\$43,675</u>	<u>\$45,725</u>
8	<u>23</u>	<u>\$42,475</u>	<u>\$43,475</u>	<u>\$44,100</u>	<u>\$46,150</u>
9	<u>24</u>	<u>\$42,900</u>	<u>\$43,900</u>	<u>\$44,525</u>	<u>\$46,575</u>
10	<u>25</u>	<u>\$43,325</u>	<u>\$44,325</u>	<u>\$44,950</u>	<u>\$47,000</u>

11 Master's Degree +

12 Years of National Board

13 Experience Certification

14	0	\$33,800
15	1	\$34,175
16	2	\$34,550
17	3	\$34,925
18	4	\$35,300
19	5	\$35,700
20	6	\$36,100
21	7	\$36,500
22	8	\$36,900
23	9	\$37,300
24	10	\$38,575

1	11	\$39,000
2	12	\$39,425
3	13	\$39,850
4	14	\$40,275
5	15	\$40,700
6	16	\$41,125
7	17	\$41,550
8	18	\$41,975
9	19	\$42,400
10	20	\$42,825
11	21	\$43,250
12	22	\$43,675
13	23	\$44,100
14	24	\$44,525
15	25	\$44,950
16	<u>0</u>	<u>\$34,800</u>
17	<u>1</u>	<u>\$35,175</u>
18	<u>2</u>	<u>\$35,550</u>
19	<u>3</u>	<u>\$35,925</u>
20	<u>4</u>	<u>\$36,300</u>
21	<u>5</u>	<u>\$36,700</u>
22	<u>6</u>	<u>\$37,100</u>
23	<u>7</u>	<u>\$37,500</u>
24	<u>8</u>	<u>\$37,900</u>

1	<u>9</u>	<u>\$38,300</u>
2	<u>10</u>	<u>\$39,575</u>
3	<u>11</u>	<u>\$40,000</u>
4	<u>12</u>	<u>\$40,425</u>
5	<u>13</u>	<u>\$40,850</u>
6	<u>14</u>	<u>\$41,275</u>
7	<u>15</u>	<u>\$41,700</u>
8	<u>16</u>	<u>\$42,125</u>
9	<u>17</u>	<u>\$42,550</u>
10	<u>18</u>	<u>\$42,975</u>
11	<u>19</u>	<u>\$43,400</u>
12	<u>20</u>	<u>\$43,825</u>
13	<u>21</u>	<u>\$44,250</u>
14	<u>22</u>	<u>\$44,675</u>
15	<u>23</u>	<u>\$45,100</u>
16	<u>24</u>	<u>\$45,525</u>
17	<u>25</u>	<u>\$45,950</u>

18 B. 1. When determining the Minimum Salary Schedule, "fringe
 19 benefits" shall mean all or part of retirement benefits, excluding
 20 the contributions made pursuant to subsection A of Section 17-108.1
 21 of ~~Title 70 of the Oklahoma Statutes~~ this title and the flexible
 22 benefit allowance pursuant to Section 26-105 of this title from the
 23 flexible benefit allowance funds disbursed by the State Board of
 24

1 Education and the State Board of Career and Technology Education
2 pursuant to Section 26-104 of this title.

3 2. If a school district intends to provide retirement benefits
4 to a teacher such that the teacher's salary would be less than the
5 amounts set forth in the minimum salary schedule specified in
6 subsection A of this section, the district shall be required to
7 provide written notification to the teacher prior to his or her
8 employment, or if already employed by the district, no later than
9 thirty (30) days prior to the date the district elects to provide
10 retirement benefits such that the teacher's salary would be less
11 than the minimum salary schedule.

12 C. Any of the degrees referred to in this section shall be from
13 a college recognized by the State Board of Education. The Board
14 shall accept teaching experience from out-of-state school districts
15 that are accredited by the state board of education or appropriate
16 state accrediting agency for the districts. The Board shall accept
17 teaching experience from out-of-country schools that are accredited
18 or otherwise endorsed by the appropriate national or regional
19 accrediting or endorsement authority. Out-of-country certification
20 documentation in a language other than English shall be analyzed by
21 an educational credential evaluation service approved by the
22 National Association of Credential Evaluation Services (NACES). The
23 person seeking to have credit granted for out-of-country teaching
24 experience shall be responsible for all costs of the analysis by a

1 credential evaluation service. The Board shall accept teaching
2 experience from primary and secondary schools that are operated by
3 the United States Department of Defense or are affiliated with the
4 United States Department of State.

5 D. For the purpose of state salary increments and retirement,
6 no teacher shall be granted credit for more than five (5) years of
7 active duty in the military service or out-of-state or out-of-
8 country teaching experience as a certified teacher or its
9 equivalent. Nothing in this section shall prohibit boards of
10 education from crediting more years of experience on district salary
11 schedules than those allowed for state purposes.

12 E. The State Board of Education shall recognize, for purposes
13 of certification and salary increments, all the years of experience
14 of a:

15 1. Certified teacher who teaches in the educational program of
16 the Department of Corrections, beginning with fiscal year 1981;

17 2. Vocational rehabilitation counselor under the Department of
18 Human Services if the counselor was employed as a certified teacher
19 by the State Department of Education when the Division of Vocational
20 Rehabilitation was transferred from the State Board of Career and
21 Technology Education or the State Board of Education to the Oklahoma
22 Public Welfare Commission on July 1, 1968;

23 3. Vocational rehabilitation counselor which were completed
24 while employed by the Department of Human Services if such counselor

1 was certified as a teacher or was eligible for certification as a
2 teacher in Oklahoma;

3 4. Certified teacher which were completed while employed by the
4 Department of Human Services Child Study Center at University
5 Hospital, if the teacher was certified as a teacher in Oklahoma; and

6 5. Certified school psychologist or psychometrist which were
7 completed while employed as a doctoral intern, psychological
8 assistant, or psychologist with any agency of the State of Oklahoma
9 if the experience primarily involved work with persons of school- or
10 preschool-age and if the person was, at the time the experience was
11 acquired, certified as, or eligible for certification as, a school
12 psychologist or psychometrist.

13 F. The provisions of this section shall not apply to teachers
14 who have entered into postretirement employment with a public school
15 in Oklahoma and are still receiving a monthly retirement benefit.

16 SECTION 4. This act shall become effective July 1, 2017.

17 SECTION 5. It being immediately necessary for the preservation
18 of the public peace, health or safety, an emergency is hereby
19 declared to exist, by reason whereof this act shall take effect and
20 be in full force from and after its passage and approval.

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