

STATE OF OKLAHOMA

1st Session of the 58th Legislature (2021)

HOUSE BILL 1792

By: Pae

AS INTRODUCED

An Act relating to disabled persons; amending 7 O.S. 2011, Sections 8, as amended by Section 1, Chapter 51, O.S.L. 2019, 12 and 19.1 (7 O.S. Supp. 2020, Section 8), which relate to blind persons; amending 10 O.S. 2011, Sections 175.5, 175.7, 175.12, as amended by Section 32, Chapter 304, O.S.L. 2012 and Section 440, as renumbered by Section 6, Chapter 253, O.S.L. 2012, and as amended by Section 479, Chapter 304, O.S.L. 2012 (10 O.S. Supp. 2020, Sections 175.12 and 440), which relate to children; amending 10A O.S. 2011, Sections 1-4-708, 1-7-104, as amended by Section 2, Chapter 46, O.S.L. 2014 and Section 2-2-503, as last amended by Section 1, Chapter 234, O.S.L. 2016 (10A O.S. Supp. 2020, Sections 1-7-104 and 2-2-503), which relate to children and the Oklahoma Juvenile Code; amending 17 O.S. 2011, Section 140.2, which relates to the Corporation Commission; amending 21 O.S. 2011, Section 649.3, which relates to crime and punishments; amending 25 O.S. 2011, Section 307, as last amended by Section 57, Chapter 476, O.S.L. 2019 (25 O.S. Supp. 2020, Section 307), which relates to definitions and general provisions; amending 41 O.S. 2011, Section 113.1, which relates to landlords and tenants; amending 43A O.S. 2011, Section 5-502, as last amended by Section 1, Chapter 360, O.S.L. 2019 (43A O.S. Supp. 2020, Section 5-502), which relates to mental health; amending 47 O.S. 2011, Sections 1104.6 and 1135.1, as amended by Section 1, Chapter 26, O.S.L. 2016 (47 O.S. Supp. 2020, Section 1135.1), which relate to motor vehicles; amending 57 O.S. 2011, Section 549.1, as last amended by Section 2, Chapter 197, O.S.L. 2018 (57 O.S. Supp. 2020, Section 549.1), which relates to prisons and reformatories; amending 59 O.S. 2011, Sections 328.3, as last

1 amended by Section 1, Chapter 397, O.S.L. 2019 and  
2 888.3, as amended by Section 1, Chapter 383, O.S.L.  
3 2019 (59 O.S. Supp. 2020, Sections 328.3 and 888.3),  
4 which relate to professions and occupations; amending  
5 61 O.S. 2011, Section 11, as amended by Section 303,  
6 Chapter 304, O.S.L. 2012 (61 O.S. Supp. 2020, Section  
7 11), which relates to public buildings and public  
8 works; amending 62 O.S. 2011, Section 34.29, as  
9 amended by Section 19, Chapter 358, O.S.L. 2013 (62  
10 O.S. Supp. 2020, Section 34.29), which relates to  
11 public finance; amending 63 O.S. 2011, Section 1-  
12 741.12, which relates to public health and safety;  
13 amending 68 O.S. 2011, Section 2358, as last amended  
14 by Section 5, Chapter 201, O.S.L. 2019 (68 O.S. Supp.  
15 2020, Section 2358), which relates to revenue and  
16 taxation; amending 69 O.S. 2011, Sections 4002 and  
17 4033, which relate to roads, bridges and ferries;  
18 amending 70 O.S. 2011, Sections 1-107, 18-109.5, as  
19 amended by Section 1, Chapter 228, O.S.L. 2018 and  
20 1210.508F, as last amended by Section 1, Chapter 208,  
21 O.S.L. 2019 (70 O.S. Supp. 2020, Sections 18-109.5  
22 and 1210.508F), which relate to schools; amending 72  
23 O.S. 2011, Section 68.1, which relates to soldiers  
24 and sailors; amending 74 O.S. 2011, Sections 85.58E,  
840-2.9, 954, as amended by Section 31, Chapter 214,  
O.S.L. 2013, 2280, 3003, as last amended by Section  
1, Chapter 99, O.S.L. 2019, 5010.2 and 7009 (74 O.S.  
Supp. 2020, Sections 954 and 3003), which relate to  
state government; modifying terminology; updating  
references; and providing an effective date.

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

SECTION 1. AMENDATORY 7 O.S. 2011, Section 8, as amended  
by Section 1, Chapter 51, O.S.L. 2019 (7 O.S. Supp. 2020, Section  
8), is amended to read as follows:

1       Section 8. A. The state plan for library services shall be  
2 amended in accordance with the Federal Library Services and  
3 Construction Act and applicable regulations to reflect the authority  
4 and duty of the Division of Services for the Blind and Visually  
5 Impaired of the State Department of Rehabilitation Services to  
6 provide special library services, including braille and recorded  
7 books, to blind and visually ~~handicapped~~ disabled persons as  
8 provided by state law.

9       B. Special library services for blind and physically  
10 ~~handicapped~~ disabled adults, children, and students shall be  
11 provided by the Division of Services for the Blind and Visually  
12 Impaired of the Department in accordance with the Federal Library  
13 Services and Construction Act, as amended, and applicable federal  
14 regulations relating thereto; and consistent with applicable  
15 statutes and regulations. The Commission for Rehabilitation  
16 Services shall, within the availability of state funds, annually  
17 make available for such special library services sufficient funds to  
18 earn the maximum available federal funds under the Federal Library  
19 Services and Construction Act and appropriations made in pursuance  
20 thereof by Congress.

21       C. All federal requirements for interlibrary cooperation and  
22 consultation shall be observed and entitlement of the Department of  
23 Libraries to receive federal funds for library services or  
24 construction shall not be impaired by any state law prescribing the

1 duties, responsibilities and functions of the Division of Services  
2 for the Blind and Visually Impaired of the Department.

3 SECTION 2. AMENDATORY 7 O.S. 2011, Section 12, is  
4 amended to read as follows:

5 Section 12. Any driver of a vehicle who knowingly approaches  
6 within fifteen (15) feet of a person who is in the roadway or at an  
7 intersection and who is wholly or partially blind and who is  
8 carrying a cane or walking stick white in color, or white tipped  
9 with red, or who is using a dog guide wearing a specialized harness,  
10 or who is wholly or partially deaf and is using a signal dog wearing  
11 an orange identifying collar, or who is ~~physically handicapped~~ a  
12 person with a disability and is using a service dog, shall  
13 immediately come to a full stop and take such precautions before  
14 proceeding as may be necessary to avoid accident or injury to the  
15 person wholly or partially blind, deaf or ~~physically handicapped~~ a  
16 person with a disability. For purposes of this section, a "dog  
17 guide" means any dog that is specially trained to guide a blind  
18 person.

19 SECTION 3. AMENDATORY 7 O.S. 2011, Section 19.1, is  
20 amended to read as follows:

21 Section 19.1 A. Any blind, physically ~~handicapped~~ disabled,  
22 deaf or hard-of-hearing person who is a passenger on any common  
23 carrier, airplane, motor vehicle, railroad train, motorbus,  
24 streetcar, boat, or any other public conveyance or mode of

1 transportation operating within this state or any dog trainer from a  
2 recognized training center when in the act of training guide,  
3 signal, or service dogs shall be entitled to have with him or her a  
4 guide, signal, or service dog specially trained or being trained for  
5 that purpose, without being required to pay an additional charge  
6 therefor, but shall be liable as hereafter set forth in subsection B  
7 of this section.

8 B. A blind, physically ~~handicapped~~ disabled, deaf or hard-of-  
9 hearing person and his or her guide, signal, or service dog or a dog  
10 trainer from a recognized training center in the act of training  
11 guide, signal, or service dogs shall not be denied admittance to or  
12 refused access to any of the following because of such dog: Any  
13 street, highway, sidewalk, walkway, any common carrier, airplane,  
14 motor vehicle, railroad train, motor bus, streetcar, boat, or any  
15 other public conveyance or mode of transportation, hotel, motel, or  
16 other place of lodging, public building maintained by any unit or  
17 subdivision of government, building to which the general public is  
18 invited, college dormitory and other educational facility,  
19 restaurant or other place where food is offered for sale to the  
20 public, or any other place of public accommodation, amusement,  
21 convenience, or resort to which the general public or any  
22 classification of persons from the general public is regularly,  
23 normally, or customarily invited within the State of Oklahoma. Such  
24 blind, physically ~~handicapped~~ disabled, deaf or hard-of-hearing

1 person or dog trainer from a recognized training center in the act  
2 of training guide, signal, or service dogs shall not be required to  
3 pay any additional charges for his or her guide, signal, or service  
4 dog, but shall be liable for any damage done to the premises by such  
5 dog.

6 C. A dog used by a deaf or hard-of-hearing person shall be  
7 required to wear an orange identifying collar.

8 D. For the purposes of this section and Section 113.1 of Title  
9 41 of the Oklahoma Statutes:

10 1. "Physically handicapped person" or "physically disabled  
11 person" means any person who has a physical impairment which  
12 severely and permanently restricts mobility of two or more  
13 extremities, or who is so severely disabled as to be unable to move  
14 without the aid of a wheelchair;

15 2. "Service dog" means any dog individually trained to the  
16 physically ~~handicapped~~ disabled person's requirements; and

17 3. "Signal dog" means any dog trained to alert a deaf or hard-  
18 of-hearing person to intruders or sounds.

19 SECTION 4. AMENDATORY 10 O.S. 2011, Section 175.5, is  
20 amended to read as follows:

21 Section 175.5 (a) The Commission is hereby authorized and  
22 directed to formulate and to be responsible for the administration  
23 and operation of a comprehensive and detailed plan for the purposes  
24 specified in Section 175.1 et seq. of this title, and to make such

1 rules and regulations as may be necessary or desirable for the  
2 administration of this plan and the implementation of the provisions  
3 of this act.

4 (b) The Commission shall receive and expend in accordance with  
5 such plan all necessary funds made available to it by the United  
6 States government, by the state or its political subdivisions, or by  
7 any other sources for such purposes.

8 (c) The Commission shall cooperate with the federal government,  
9 through its appropriate agency, in developing, extending, and  
10 improving such services, and in the administration of the plan.

11 (d) The Commission shall establish and maintain such methods of  
12 administration, including those necessary to establish and maintain  
13 a merit system of personnel administration, as are necessary for  
14 effective and efficient operation of the plan; shall maintain  
15 records and prepare reports of services rendered; and shall  
16 cooperate with health, medical, dental, nursing and welfare agencies  
17 and organizations, and with any other agency of this state charged  
18 with the administration of laws providing for the vocational or  
19 remedial rehabilitation of ~~handicapped~~ children with disabilities.

20 (e) The Director is hereby authorized and directed to perform  
21 all the duties and functions now performed by the Director of the  
22 Oklahoma Commission for Crippled Children and such other duties  
23 relating to the Children with Special Health Care Needs Program as  
24 may be assigned to the Director by the Commission. The Director is

1 hereby authorized and directed, subject to the control of the  
2 Commission, to set up in the Department of Public Welfare a unit to  
3 be charged primarily with responsibility in the field of health  
4 services for crippled children, including the planning, promoting  
5 and coordinating of crippled children's services. The Director is  
6 hereby authorized to delegate to the Supervisor of such unit of the  
7 Department such authority as is necessary under the laws of the  
8 federal government and rules and regulations promulgated by the  
9 Secretary of Health, Education and Welfare, necessary to carry out  
10 the provisions of this act, subject to the administrative  
11 supervision of the Director.

12 (f) The Commission is authorized to create positions, fix  
13 salaries and employ necessary professional and clerical personnel,  
14 to appoint advisory committees or consultants, and to pay necessary  
15 travel expenses.

16 (g) The Commission shall have authority to provide for the  
17 expenditure of all funds for the administration and operation of the  
18 program as specified in this act, including payment for physician's  
19 and dentist's services if payment is recommended by the council of  
20 the Oklahoma State Medical Association or the Executive Council of  
21 the Oklahoma Dental Association.

22 (h) The Commission is hereby authorized and directed to  
23 formulate plans and procedures and to make such rules and  
24



1 regulations as may be necessary for the care of children with  
2 emergency conditions.

3 SECTION 5. AMENDATORY 10 O.S. 2011, Section 175.7, is  
4 amended to read as follows:

5 Section 175.7 (a) The Commission is hereby authorized and  
6 empowered to approve or disapprove hospitals, convalescent homes,  
7 boarding homes, nursing homes or foster homes and to contract for  
8 their services on a basis not to exceed their per diem cost basis.  
9 The Commission is hereby also authorized and empowered to approve or  
10 disapprove professional personnel for the various types of services  
11 authorized and contemplated by this act, and to contract for their  
12 services.

13 (b) Only a person who has been duly licensed by the Board of  
14 Examiners in Optometry to practice optometry in this state, or a  
15 person who has been duly licensed by the State Board of Medical  
16 Licensure and Supervision to practice medicine or surgery in this  
17 state shall be employed or paid under the provisions of this act, or  
18 from appropriations made by this act, to examine the eyes of a  
19 visually ~~handicapped~~ impaired child to determine whether or not he  
20 has a defective vision that can be corrected with lenses, or to fit  
21 and furnish lenses for any such child.

22 SECTION 6. AMENDATORY 10 O.S. 2011, Section 175.12, as  
23 amended by Section 32, Chapter 304, O.S.L. 2012 (10 O.S. Supp. 2020,  
24 Section 175.12), is amended to read as follows:

1       Section 175.12   (a) The Children's Hospital of Oklahoma,  
2 including its clinics and laboratories, is hereby designated as a  
3 service institution for the physically ~~handicapped~~ disabled children  
4 of this state, which also serves as a teaching and training hospital  
5 for the School of Medicine of the University of Oklahoma. Payment  
6 for services by the Commission to the Children's Hospital of  
7 Oklahoma shall be based on the actual per diem cost of patient care  
8 exclusive of professional instructional expense. In the event that  
9 the Commission and Board of Regents of the University of Oklahoma  
10 cannot agree on a per diem charge for patients of the Commission,  
11 the Director of the Office of Management and Enterprise Services,  
12 with the approval of the Governor, is hereby authorized to establish  
13 a rate of pay which shall prevail. The Children's Hospital of  
14 Oklahoma shall grant the Commission a priority in the assignment of  
15 hospital services, which are to be distributed as equitably as is  
16 possible among the counties of this state.

17       (b) The Commission shall be obligated, insofar as practicable,  
18 to use the available facilities of the Children's Hospital of  
19 Oklahoma to a degree that will enable the University of Oklahoma  
20 School of Medicine to maintain its proper patient ratio for  
21 accreditation; Provided, that this provision shall not cause undue  
22 hardship to a patient.

23       SECTION 7.       AMENDATORY       10 O.S. 2011, Section 440, as  
24 renumbered by Section 6, Chapter 253, O.S.L. 2012, and as amended by

1 Section 479, Chapter 304, O.S.L. 2012 (10 O.S. Supp. 2020, Section  
2 440), is amended to read as follows:

3 Section 440. There is hereby established within the Department  
4 of Human Services the Office of Child Care. The Office of Child  
5 Care shall:

6 1. Develop a state child care plan to qualify for federal child  
7 care and development block grant funds.

8 Such plan shall:

9 a. Provide to the maximum extent practicable that parents  
10 or guardians of each eligible child be given the  
11 option to enroll such child with a child care provider  
12 that has a grant or contract for the provision of  
13 child care services with the Department of Human  
14 Services, which is selected by the parent or guardian,  
15 or to receive a child care certificate, as defined in  
16 Chapter 6 of the Omnibus Budget Reconciliation Act of  
17 1990, of value commensurate with the subsidy value of  
18 child care services provided through contract or  
19 grant;

20 b. Provide that nothing in the plan shall preclude the  
21 use of child care certificates for sectarian child  
22 care services if freely chosen by the parents;

23 2. Oversee distribution of state and federal funds related to  
24 child care;

1        3. Provide technical assistance to employers who are interested  
2 in exploring child care benefits and community child care needs;

3        4. Assist the Oklahoma Department of Commerce in promoting  
4 Oklahoma as a state that cares about families and children;

5        5. Address barriers that limit the availability of care for  
6 children with disabilities ~~handicaps~~, infants, school-age children  
7 and children whose parents work nontraditional hours;

8        6. Provide oversight, training and technical assistance to  
9 resource and referral programs;

10       7. Coordinate the provision of training statewide for child  
11 care providers;

12       8. Increase community awareness of the need for quality child  
13 care which is both available and affordable;

14       9. Serve as a clearinghouse for child care data, resources and  
15 initiatives;

16       10. Cooperate with the Office of Management and Enterprise  
17 Services regarding child care benefits for state employees; and

18       11. Advise parents that no outside child care can ever be as  
19 effective and beneficial as devoted loving care within the home, and  
20 encourage parents to care for their children themselves, in their  
21 own home, whenever possible.

22       SECTION 8.        AMENDATORY        10A O.S. 2011, Section 1-4-708, is  
23 amended to read as follows:  
24

1       Section 1-4-708. A. In cases where the child has been  
2 adjudicated to be deprived due to repeated absence from school, the  
3 court may order counseling and treatment for the child and the  
4 parents.

5       B. Prior to final disposition, the court shall require  
6 verification by the appropriate school district that the child found  
7 to be truant has been evaluated for literacy, learning disabilities,  
8 developmental disabilities, hearing and visual impairment, and other  
9 impediments which could constitute an educational ~~handicap~~  
10 disability. The results of such assessments or evaluations shall be  
11 made available to the court for use by the court in determining the  
12 disposition of the case.

13       C. No child who has been adjudicated deprived upon the basis of  
14 noncompliance with the mandatory school attendance law alone may be  
15 placed in a public or private institutional facility or be removed  
16 from the custody of the lawful parent, legal guardian, or custodian  
17 of the child.

18       D. A deprived adjudication based solely upon repeated absence  
19 from school shall not constitute a ground for termination of  
20 parental rights.

21       SECTION 9.       AMENDATORY       10A O.S. 2011, Section 1-7-104, as  
22 amended by Section 2, Chapter 46, O.S.L. 2014 (10A O.S. Supp. 2020,  
23 Section 1-7-104), is amended to read as follows:  
24

1       Section 1-7-104. A. The court shall ensure that the following  
2 information accompanies any deprived child placed outside the  
3 child's home as soon as the information becomes available:

4       1. Demographic information;

5       2. Strengths, needs and general behavior of the child;

6       3. Circumstances which necessitated placement;

7       4. Type of custody and previous placement;

8       5. Pertinent family information including, but not limited to,  
9 the names of family members who are and who are not, by court order,  
10 allowed to visit the child and the child's relationship to the  
11 family which may affect placement;

12       6. Known and important life experiences and relationships which  
13 may significantly affect the child's feelings, behavior, attitudes  
14 or adjustment;

15       7. Whether the child has third-party insurance coverage which  
16 may be available to the child;

17       8. Education history to include present grade placement, last  
18 school attended, and special strengths and weaknesses. The  
19 Department of Human Services shall also assist the foster parents in  
20 getting the child admitted into school and obtaining the child's  
21 school records; and

22       9. Known or available medical history including, but not  
23 limited to:

24       a. allergies,

- b. immunizations,
- c. childhood diseases,
- d. physical ~~handicaps~~ disabilities,
- e. psycho-social information, and
- f. the name of the child's last doctor, if known.

B. When the Department places a child in out-of-home care, the Department shall provide the placement providers with sufficient medical information to enable the placement providers to care for the child safely and appropriately. Such medical information shall include, but not be limited to:

1. Any medical or psychological conditions;
2. Diseases, illnesses, accidents, allergies, and congenital defects;
3. The child's Medicaid card or information on any other third-party insurer, if any; and
4. Immunization history.

C. 1. The Department of Human Services shall establish a Passport Program for children in the custody of the Department.

2. The Program shall provide for a Passport, which shall be a compilation of the significant information provided for in subsections A and B of this section for each child, in particular, education and physical and behavioral health records.

3. In furtherance of the purposes of this section, the Oklahoma Health Care Authority, the Department of Education, and the

1 Department of Mental Health and Substance Abuse Services shall  
2 cooperate with the Department to establish the Passport Program.

3 4. The Passport shall accompany each child to wherever the  
4 child resides so long as the child is in the custody of the  
5 Department and the Department shall:

6 a. work with public and private partners to gain access  
7 to the information listed in subsections A and B of  
8 this section,

9 b. provide for a secure database in which to store the  
10 information, and

11 c. consult with the Oklahoma Health Care Authority to  
12 convert Medicaid claims data to a usable format and to  
13 add it from other data sources in order to provide  
14 foster families more information about the history and  
15 needs of the child.

16 5. For the purposes of Section ~~4~~ 1210.546 of ~~this act~~ Title 70  
17 of the Oklahoma Statutes, the secure database created to store  
18 Passport information shall be made available to the Office of  
19 Juvenile Affairs. Such access shall be limited to student  
20 performance reports for students in the custody of the Office of  
21 Juvenile Affairs.

22 SECTION 10. AMENDATORY 10A O.S. 2011, Section 2-2-503,  
23 as last amended by Section 1, Chapter 234, O.S.L. 2016 (10A O.S.  
24 Supp. 2020, Section 2-2-503), is amended to read as follows:



1       Section 2-2-503. A. The following kinds of orders of  
2 disposition may be made in respect to children adjudicated in need  
3 of supervision or delinquent:

4       1. The court may place the child on probation with or without  
5 supervision in the home of the child, or in the custody of a  
6 suitable person, upon such conditions as the court shall determine.  
7 If the child is placed on probation, the court may impose a  
8 probation fee of not more than Twenty-five Dollars (\$25.00) per  
9 month, if the court finds that the child or parent or legal guardian  
10 of the child has the ability to pay the fee. In counties having a  
11 juvenile bureau, the fee shall be paid to the juvenile bureau; in  
12 all other counties, the fee shall be paid to the Office of Juvenile  
13 Affairs;

14       2. If it is consistent with the welfare of the child, the child  
15 shall be placed with the parent or legal guardian of the child, but  
16 if it appears to the court that the conduct of such parent,  
17 guardian, legal guardian, stepparent or other adult person living in  
18 the home has contributed to the child becoming delinquent or in need  
19 of supervision, the court may issue a written order specifying  
20 conduct to be followed by such parent, guardian, legal custodian,  
21 stepparent or other adult person living in the home with respect to  
22 such child. The conduct specified shall be such as would reasonably  
23 prevent the child from continuing to be delinquent or in need of  
24 supervision.

1           a.    If it is consistent with the welfare of the child, in  
2                cases where the child has been adjudicated to be in  
3                need of supervision due to repeated absence from  
4                school, the court may order counseling and treatment  
5                for the child and the parents of the child to be  
6                provided by the local school district, the county, the  
7                Office or a private individual or entity. Prior to  
8                final disposition, the court shall require that it be  
9                shown by the appropriate school district that a child  
10              found to be truant has been evaluated for learning  
11              disabilities, hearing and visual impairments and other  
12              impediments which could constitute an educational  
13              ~~handicap~~ disability or has been evaluated to determine  
14              whether the child has a disability if it is suspected  
15              that the child may require special education services  
16              in accordance with the Individuals with Disabilities  
17              Education Act (IDEA). The results of such tests shall  
18              be made available to the court for use by the court in  
19              determining the disposition of the case.

20           b.    In issuing orders to a parent, guardian, legal  
21                guardian, stepparent or other adult person living in  
22                the home of a child adjudicated to be a delinquent  
23                child or in making other disposition of said  
24                delinquent child, the court may consider the testimony

1 of said parent, guardian, legal guardian, stepparent  
2 or other adult person concerning the behavior of the  
3 juvenile and the ability of such person to exercise  
4 parental control over the behavior of the juvenile.

5 c. In any dispositional order involving a child age  
6 sixteen (16) or older, the court shall make a  
7 determination, where appropriate, of the services  
8 needed to assist the child to make the transition to  
9 independent living.

10 d. No child who has been adjudicated in need of  
11 supervision only upon the basis of truancy or  
12 noncompliance with the mandatory school attendance law  
13 shall be placed in a public or private institutional  
14 facility or be removed from the custody of the lawful  
15 parent, guardian or custodian of the child.

16 e. Nothing in the Oklahoma Juvenile Code or the Oklahoma  
17 Children's Code may be construed to prevent a child  
18 from being adjudicated both deprived and delinquent if  
19 there exists a factual basis for such a finding;

20 3. The court may commit the child to the custody of a private  
21 institution or agency, including any institution established and  
22 operated by the county, authorized to care for children or to place  
23 them in family homes. In committing a child to a private  
24 institution or agency, the court shall select one that is licensed

1 by any state department supervising or licensing private  
2 institutions and agencies; or, if such institution or agency is in  
3 another state, by the analogous department of that state. Whenever  
4 the court shall commit a child to any institution or agency, it  
5 shall transmit with the order of commitment a summary of its  
6 information concerning the child, and such institution or agency  
7 shall give to the court such information concerning the child as the  
8 court may at any time require;

9 4. The court may order the child to receive counseling or other  
10 community-based services as necessary;

11 5. The court may commit the child to the custody of the Office  
12 of Juvenile Affairs. Any order adjudicating the child to be  
13 delinquent and committing the child to the Office of Juvenile  
14 Affairs shall be for an indeterminate period of time;

15 6. If the child has been placed outside the home, and it  
16 appears to the court that the parent, guardian, legal custodian, or  
17 stepparent, or other adult person living in the home has contributed  
18 to the child becoming delinquent or in need of supervision, the  
19 court may order that the parent, guardian, legal custodian,  
20 stepparent, or other adult living in the home be made subject to any  
21 treatment or placement plan prescribed by the Office or other person  
22 or agency receiving custody of the child;

23 7. With respect to a child adjudicated a delinquent child, the  
24 court may:

- 1           a.   for acts involving criminally injurious conduct as  
2               defined in Section 142.3 of Title 21 of the Oklahoma  
3               Statutes, order the child to pay a victim compensation  
4               assessment in an amount not to exceed that amount  
5               specified in Section 142.18 of Title 21 of the  
6               Oklahoma Statutes. The court shall forward a copy of  
7               the adjudication order to the Crime Victims  
8               Compensation Board for purposes of Section 142.11 of  
9               Title 21 of the Oklahoma Statutes. Except as  
10              otherwise provided by law, such adjudication order  
11              shall be kept confidential by the Board,
- 12           b.   order the child to engage in a term of community  
13               service without compensation. The state or any  
14               political subdivision shall not be liable if a loss or  
15               claim results from any acts or omission of a child  
16               ordered to engage in a term of community service  
17               pursuant to the provisions of this paragraph,
- 18           c.   order the child, the parent or parents of the child,  
19               legal guardian of the child, or both the child and the  
20               parent or parents of the child or legal guardian at  
21               the time of the delinquent act of the child to make  
22               full or partial restitution to the victim of the  
23               offense which resulted in property damage or personal  
24               injury.

1           (1) The court shall notify the victim of the  
2           dispositional hearing. The court may consider a  
3           verified statement from the victim concerning  
4           damages for injury or loss of property and actual  
5           expenses of medical treatment for personal  
6           injury, excluding pain and suffering. If  
7           contested, a restitution hearing to determine the  
8           liability of the child, the parent or parents of  
9           the child, or legal guardian shall be held not  
10          later than thirty (30) days after the disposition  
11          hearing and may be extended by the court for good  
12          cause. The parent or parents of the child or  
13          legal guardian may be represented by an attorney  
14          in the matter of the order for remittance of the  
15          restitution by the parent or parents of the child  
16          or legal guardian. The burden of proving that  
17          the amount indicated on the verified statement is  
18          not fair and reasonable shall be on the person  
19          challenging the fairness and reasonableness of  
20          the amount.

21          (2) Restitution may consist of monetary reimbursement  
22          for the damage or injury in the form of a lump  
23          sum or installment payments after the  
24          consideration of the court of the nature of the

1 offense, the age, physical and mental condition  
2 of the child, the earning capacity of the child,  
3 the parent or parents of the child, or legal  
4 guardian, or the ability to pay, as the case may  
5 be. The payments shall be made to such official  
6 designated by the court for distribution to the  
7 victim. The court may also consider any other  
8 hardship on the child, the parent or parents of  
9 the child, or legal guardian and, if consistent  
10 with the welfare of the child, require community  
11 service in lieu of restitution or require both  
12 community service and full or partial restitution  
13 for the acts of delinquency by the child.

14 (3) A child who is required to pay restitution and  
15 who is not in willful default of the payment of  
16 restitution may at any time request the court to  
17 modify the method of payment. If the court  
18 determines that payment under the order will  
19 impose a manifest hardship on the child, the  
20 parent or parents of the child, or legal  
21 guardian, the court may modify the method of  
22 payment.

23 (4) If the restitution is not being paid as ordered,  
24 the official designated by the court to collect

1 and disburse the restitution ordered shall file a  
2 written report of the violation with the court.  
3 The report shall include a statement of the  
4 amount of the arrearage and any reasons for the  
5 arrearage that are known by the official. A copy  
6 of the report shall be provided to all parties  
7 and the court shall promptly take any action  
8 necessary to compel compliance.

9 (5) Upon the juvenile attaining eighteen (18) years  
10 of age, the court shall determine whether the  
11 restitution order has been satisfied. If the  
12 restitution order has not been satisfied, the  
13 court shall enter a judgment of restitution in  
14 favor of each person entitled to restitution for  
15 the unpaid balance of any restitution ordered  
16 pursuant to this subparagraph. The clerk of the  
17 court shall send a copy of the judgment of  
18 restitution to each person who is entitled to  
19 restitution. The judgment shall be a lien  
20 against all property of the individual or  
21 individuals ordered to pay restitution and may be  
22 enforced by the victim or any other person or  
23 entity named in the judgment to receive  
24 restitution in the same manner as enforcing



monetary judgments. The restitution judgment does not expire until paid in full and is deemed to be a criminal penalty for the purposes of a federal bankruptcy involving the child,

d. order the child to pay the fine which would have been imposed had such child been convicted of such crime as an adult. Any such fine collected pursuant to this paragraph shall be deposited in a special Work Restitution Fund to be established by the court to allow children otherwise unable to pay restitution to work in community service projects in the private or public sector to earn money to compensate their victims,

e. order the cancellation or denial of driving privileges as provided by Sections 6-107.1 and 6-107.2 of Title 47 of the Oklahoma Statutes,

f. sanction detention in the residence of the child or facility designated by the Office of Juvenile Affairs or the juvenile bureau for such purpose for up to five (5) days, order weekend detention in a place other than a juvenile detention facility or shelter, tracking, or house arrest with electronic monitoring, and

1           g.   impose consequences, including detention as provided  
2               for in subparagraph f of this paragraph, for  
3               postadjudicatory violations of probation;

4       8.   The court may order the child to participate in the Juvenile  
5 Drug Court Program;

6       9.   The court may dismiss the petition or otherwise terminate  
7 its jurisdiction at any time for good cause shown; and

8       10.  In any dispositional order removing a child from the home  
9 of the child, the court shall, in addition to the findings required  
10 by Section 2-2-105 of this title, make a determination that, in  
11 accordance with the best interests of the child and the protection  
12 of the public, reasonable efforts have been made to provide for the  
13 return of the child to the home of the child, or that efforts to  
14 reunite the family are not required as provided in Section 2-2-105  
15 of this title, and reasonable efforts are being made to finalize an  
16 alternate permanent placement for the child.

17       B.   Prior to adjudication or as directed by a law enforcement  
18 subpoena or court order, a school district may disclose educational  
19 records to the court or juvenile justice system for purposes of  
20 determining the ability of the juvenile justice system to  
21 effectively serve a child. Any disclosure of educational records  
22 shall be in accordance with the requirements of the Family  
23 Educational Rights and Privacy Act of 1974 (FERPA). If the parent,  
24 guardian, or custodian of a child adjudicated a delinquent child

1 asserts that the child has approval not to attend school pursuant to  
2 Section 10-105 of Title 70 of the Oklahoma Statutes, the court or  
3 the Office of Juvenile Affairs may require the parent to provide a  
4 copy of the written, joint agreement to that effect between the  
5 school administrator of the school district where the child attends  
6 school and the parent, guardian, or custodian of the child.

7 C. With respect to a child adjudicated a delinquent child for a  
8 violent offense, within thirty (30) days of the date of the  
9 adjudication either the juvenile bureau in counties which have a  
10 juvenile bureau or the Office of Juvenile Affairs in all other  
11 counties shall notify the superintendent of the school district in  
12 which the child is enrolled or intends to enroll of the delinquency  
13 adjudication and the offense for which the child was adjudicated.

14 D. No child who has been adjudicated in need of supervision may  
15 be placed in a secure facility.

16 E. No child charged in a state or municipal court with a  
17 violation of state or municipal traffic laws or ordinances, or  
18 convicted therefor, may be incarcerated in jail for the violation  
19 unless the charge for which the arrest was made would constitute a  
20 felony if the child were an adult. Nothing contained in this  
21 subsection shall prohibit the detention of a juvenile for traffic-  
22 related offenses prior to the filing of a petition in the district  
23 court alleging delinquency as a result of the acts and nothing  
24

1 contained in this section shall prohibit detaining a juvenile  
2 pursuant to Section 2-2-102 of this title.

3 F. The court may revoke or modify a disposition order and may  
4 order redispotion. The child whose disposition is being  
5 considered for revocation or modification at said hearing shall be  
6 afforded the following rights:

7 1. Notice by the filing of a motion for redispotion by the  
8 district attorney. The motion shall be served on the child and the  
9 parent or legal guardian of the child at least five (5) business  
10 days prior to the hearing;

11 2. The proceedings shall be heard without a jury and shall  
12 require establishment of the facts alleged by a preponderance of the  
13 evidence;

14 3. During the proceeding, the child shall have the right to be  
15 represented by counsel, to present evidence, and to confront any  
16 witness testifying against the child;

17 4. Any modification, revocation or redispotion removing the  
18 child from the physical custody of a parent or guardian shall be  
19 subject to review on appeal, as in other appeals of delinquent  
20 cases;

21 5. If the child is placed in secure detention, bail may be  
22 allowed pending appeal; and

23 6. The court shall not enter an order removing the child from  
24 the custody of a parent or legal guardian pursuant to this section

1 unless the court first finds that reasonable efforts have been made  
2 to maintain the family unit and prevent the unnecessary removal of  
3 the child from the home of the child or that an emergency exists  
4 which threatens the safety of the child and that:

- 5 a. such removal is necessary to protect the public,
- 6 b. the child is likely to sustain harm if not immediately  
7 removed from the home,
- 8 c. allowing the child to remain in the home is contrary  
9 to the welfare of the child, or
- 10 d. immediate placement of the child is in the best  
11 interests of the child.

12 The court shall state in the record that such considerations  
13 have been made. Nothing in this section shall be interpreted to  
14 limit the authority or discretion of the agency providing probation  
15 supervision services to modify the terms of probation including, but  
16 not limited to, curfews, imposing community service, or any  
17 nondetention consequences.

18 G. A willful violation of any provision of an order of the  
19 court issued under the provisions of the Oklahoma Juvenile Code  
20 shall constitute indirect contempt of court and shall be punishable  
21 by a fine not to exceed Three Hundred Dollars (\$300.00) or, as to a  
22 delinquent child, placement in a juvenile detention center for not  
23 more than ten (10) days, or by both such fine and detention.

1       SECTION 11.       AMENDATORY       17 O.S. 2011, Section 140.2, is  
2 amended to read as follows:

3       Section 140.2 The Corporation Commission shall prohibit any  
4 local exchange company or interexchange carrier from billing a  
5 subscriber on the subscriber's telephone bill for a pay-per-call  
6 service or interactive program whose message content contains:

7       1. Vulgar language, explicit or implicit descriptions of  
8 violence or sexual conduct, adult entertainment, or incitement to  
9 violence;

10       2. Inflammatory or demeaning portrayals of the race, religion,  
11 political affiliation, ethnicity, gender, or ~~handicap~~ disability of  
12 any individual or group; or

13       3. False, misleading or deceptive advertising.

14       SECTION 12.       AMENDATORY       21 O.S. 2011, Section 649.3, is  
15 amended to read as follows:

16       Section 649.3 A. No person shall willfully harm, including  
17 torture, torment, beat, mutilate, injure, disable, or otherwise  
18 mistreat or kill a service animal that is used for the benefit of  
19 any ~~handicapped~~ disabled person in the state.

20       B. No person including, but not limited to, any municipality or  
21 political subdivision of the state, shall willfully interfere with  
22 the lawful performance of any service animal used for the benefit of  
23 any ~~handicapped~~ disabled person in the state.

24

1 C. Except as provided in subsection D of this section, any  
2 person convicted of violating any of the provisions of this section  
3 shall be guilty of a misdemeanor, punishable by the imposition of a  
4 fine not exceeding One Thousand Dollars (\$1,000.00), or by  
5 imprisonment in the county jail not exceeding one (1) year, or by  
6 both such fine and imprisonment.

7 D. Any person who knowingly and willfully and without lawful  
8 cause or justification violates the provisions of this section,  
9 during the commission of a misdemeanor or felony, shall be guilty of  
10 a felony, punishable by the imposition of a fine not exceeding One  
11 Thousand Dollars (\$1,000.00), or by imprisonment in the Department  
12 of Corrections not exceeding two (2) years, or by both such fine and  
13 imprisonment.

14 E. Any person who encourages, permits or allows an animal owned  
15 or kept by such person to fight, injure, disable or kill a service  
16 animal used for the benefit of any ~~handicapped~~ disabled person in  
17 this state, or to interfere with a service animal in any place where  
18 the service animal resides or is performing, shall, upon conviction,  
19 be guilty of a misdemeanor punishable as provided in subsection C of  
20 this section. In addition to the penalty imposed, the court shall  
21 order the violator to make restitution to the owner of the service  
22 animal for actual costs and expenses incurred as a direct result of  
23 any injury, disability or death caused to the service animal,  
24 including but not limited to costs of replacing and training any new

1 service animal when a service animal is killed, disabled or unable  
2 to perform due to injury. For purpose of this subsection, when a  
3 person informs the owner of an animal that the animal is a threat  
4 and requests the owner to control or contain the animal and the  
5 owner disregards the request, the owner shall be deemed to have  
6 encouraged, permitted or allowed any resulting injury to or  
7 interference with a service animal.

8 F. Notwithstanding any ordinance in effect as of the effective  
9 date of this act, no municipality or political subdivision of the  
10 state, or any official thereof, may enact or enforce any ordinance  
11 or rule that requires any registration or licensing fee for any  
12 service animal as defined in this section that is used for the  
13 purpose of guiding or assisting a disabled person who has a sensory,  
14 mental, or physical impairment. Any official violating the  
15 provisions of this paragraph shall be guilty of a misdemeanor  
16 punishable by a fine of not less than Fifty Dollars (\$50.00).

17 G. As used in this section, "service animal" means an animal  
18 that is trained for the purpose of guiding or assisting a disabled  
19 person who has a sensory, mental, or physical impairment.

20 SECTION 13. AMENDATORY 25 O.S. 2011, Section 307, as  
21 last amended by Section 57, Chapter 476, O.S.L. 2019 (25 O.S. Supp.  
22 2020, Section 307), is amended to read as follows:

23 Section 307. A. No public body shall hold executive sessions  
24 unless otherwise specifically provided in this section.



1 B. Executive sessions of public bodies will be permitted only  
2 for the purpose of:

3 1. Discussing the employment, hiring, appointment, promotion,  
4 demotion, disciplining or resignation of any individual salaried  
5 public officer or employee;

6 2. Discussing negotiations concerning employees and  
7 representatives of employee groups;

8 3. Discussing the purchase or appraisal of real property;

9 4. Confidential communications between a public body and its  
10 attorney concerning a pending investigation, claim, or action if the  
11 public body, with the advice of its attorney, determines that  
12 disclosure will seriously impair the ability of the public body to  
13 process the claim or conduct a pending investigation, litigation, or  
14 proceeding in the public interest;

15 5. Permitting district boards of education to hear evidence and  
16 discuss the expulsion or suspension of a student when requested by  
17 the student involved or the student's parent, attorney or legal  
18 guardian;

19 6. Discussing matters involving a specific ~~handicapped~~ child  
20 with a disability;

21 7. Discussing any matter where disclosure of information would  
22 violate confidentiality requirements of state or federal law;

1        8. Engaging in deliberations or rendering a final or  
2 intermediate decision in an individual proceeding pursuant to  
3 Article II of the Administrative Procedures Act;

4        9. Discussing matters involving safety and security at state  
5 penal institutions or correctional facilities used to house state  
6 inmates;

7        10. Discussing contract negotiations involving contracts  
8 requiring approval of the Board of Corrections, which shall be  
9 limited to members of the public body, the attorney for the public  
10 body, and the immediate staff of the public body. No person who may  
11 profit directly or indirectly by a proposed transaction which is  
12 under consideration may be present or participate in the executive  
13 session; or

14        11. Discussing the following:

- 15            a. the investigation of a plan or scheme to commit an act  
16                of terrorism,
- 17            b. assessments of the vulnerability of government  
18                facilities or public improvements to an act of  
19                terrorism,
- 20            c. plans for deterrence or prevention of or protection  
21                from an act of terrorism,
- 22            d. plans for response or remediation after an act of  
23                terrorism,

1           e.    information technology of the public body but only if  
2                the discussion specifically identifies:

3                (1)   design or functional schematics that demonstrate  
4                    the relationship or connections between devices  
5                    or systems,

6                (2)   system configuration information,

7                (3)   security monitoring and response equipment  
8                    placement and configuration,

9                (4)   specific location or placement of systems,  
10                components or devices,

11               (5)   system identification numbers, names, or  
12                connecting circuits,

13               (6)   business continuity and disaster planning, or  
14                response plans, or

15               (7)   investigation information directly related to  
16                security penetrations or denial of services, or

17           f.    the investigation of an act of terrorism that has  
18                already been committed.

19   For the purposes of this subsection, the term "terrorism" means any  
20   act encompassed by the definitions set forth in Section 1268.1 of  
21   Title 21 of the Oklahoma Statutes.

22           C.    Notwithstanding the provisions of subsection B of this  
23   section, the following public bodies may hold executive sessions:  
24

- 1        1.    The State Banking Board, as provided for under Section 306.1  
2 of Title 6 of the Oklahoma Statutes;
- 3        2.    The Oklahoma Industrial Finance Authority, as provided for  
4 in Section 854 of Title 74 of the Oklahoma Statutes;
- 5        3.    The Oklahoma Development Finance Authority, as provided for  
6 in Section 5062.6 of Title 74 of the Oklahoma Statutes;
- 7        4.    The Oklahoma Center for the Advancement of Science and  
8 Technology, as provided for in Section 5060.7 of Title 74 of the  
9 Oklahoma Statutes;
- 10       5.    The Oklahoma Health Research Committee for purposes of  
11 conferring on matters pertaining to research and development of  
12 products, if public disclosure of the matter discussed would  
13 interfere with the development of patents, copyrights, products, or  
14 services;
- 15       6.    The Workers' Compensation Commission for the purposes  
16 provided for in Section 20 of Title 85A of the Oklahoma Statutes;
- 17       7.    A review committee, as provided for in Section 855 of Title  
18 62 of the Oklahoma Statutes;
- 19       8.    The Child Death Review Board for purposes of receiving and  
20 conferring on matters pertaining to materials declared confidential  
21 by law;
- 22       9.    The Domestic Violence Fatality Review Board as provided in  
23 Section 1601 of Title 22 of the Oklahoma Statutes;

24

1        10. The Opioid Overdose Fatality Review Board, as provided in  
2 Section 2-1001 of Title 63 of the Oklahoma Statutes;

3        11. All nonprofit foundations, boards, bureaus, commissions,  
4 agencies, trusteeships, authorities, councils, committees, public  
5 trusts, task forces or study groups supported in whole or part by  
6 public funds or entrusted with the expenditure of public funds for  
7 purposes of conferring on matters pertaining to economic  
8 development, including the transfer of property, financing, or the  
9 creation of a proposal to entice a business to remain or to locate  
10 within their jurisdiction if public disclosure of the matter  
11 discussed would interfere with the development of products or  
12 services or if public disclosure would violate the confidentiality  
13 of the business;

14        12. The Oklahoma Indigent Defense System Board for purposes of  
15 discussing negotiating strategies in connection with making possible  
16 counteroffers to offers to contract to provide legal representation  
17 to indigent criminal defendants and indigent juveniles in cases for  
18 which the System must provide representation pursuant to the  
19 provisions of the Indigent Defense System Act; and

20        13. The Quality Investment Committee for purposes of discussing  
21 applications and confidential materials pursuant to the terms of the  
22 Oklahoma Quality Investment Act.

23        D. Except as otherwise specified in this subsection, an  
24 executive session for the purpose of discussing the purchase or

1 appraisal of real property shall be limited to members of the public  
2 body, the attorney for the public body and the immediate staff of  
3 the public body. No landowner, real estate salesperson, broker,  
4 developer or any other person who may profit directly or indirectly  
5 by a proposed transaction concerning real property which is under  
6 consideration may be present or participate in the executive  
7 session, unless they are operating under an existing agreement to  
8 represent the public body.

9 E. No public body may go into an executive session unless the  
10 following procedures are strictly complied with:

11 1. The proposed executive session is noted on the agenda as  
12 provided in Section 311 of this title;

13 2. The executive session is authorized by a majority vote of a  
14 quorum of the members present and the vote is a recorded vote; and

15 3. Except for matters considered in executive sessions of the  
16 State Banking Board and the Oklahoma Savings and Loan Board, and  
17 which are required by state or federal law to be confidential, any  
18 vote or action on any item of business considered in an executive  
19 session shall be taken in public meeting with the vote of each  
20 member publicly cast and recorded.

21 F. A willful violation of the provisions of this section shall:

22 1. Subject each member of the public body to criminal sanctions  
23 as provided in Section 314 of this title; and  
24

2. Cause the minutes and all other records of the executive session, including tape recordings, to be immediately made public.

SECTION 14. AMENDATORY 41 O.S. 2011, Section 113.1, is amended to read as follows:

Section 113.1 A landlord shall not deny or terminate a tenancy to a blind person, deaf person, or ~~physically handicapped~~ a person with a disability because of the guide, signal, or service dog of such person unless such dogs are specifically prohibited in the rental agreement entered into prior to November 1, 1985.

SECTION 15. AMENDATORY 43A O.S. 2011, Section 5-502, as last amended by Section 1, Chapter 360, O.S.L. 2019 (43A O.S. Supp. 2020, Section 5-502), is amended to read as follows:

Section 5-502. As used in the Inpatient Mental Health and Substance Abuse Treatment of Minors Act:

1. "Minor" means any person under eighteen (18) years of age;

2. a. "Minor in need of treatment" means a minor who because of his or her mental illness or drug or alcohol dependency:

- (1) poses a substantial risk of physical harm to self in the near future as manifested by evidence of serious threats of or attempts at suicide or other significant self-inflicted bodily harm,
- (2) poses a substantial risk of physical harm to another person or persons in the near future as

1 manifested by evidence of violent behavior  
2 directed toward another person or persons,  
3 (3) has placed another person or persons in a  
4 reasonable fear of violent behavior or serious  
5 physical harm directed toward such person or  
6 persons as manifested by serious and immediate  
7 threats,  
8 (4) is in a condition of severe deterioration such  
9 that, without intervention, there exists a  
10 substantial risk that severe impairment or injury  
11 to the minor will result in the near future, or  
12 (5) poses a substantial risk of serious physical  
13 injury to self or death in the near future as  
14 manifested by evidence that the minor is unable  
15 to provide for and is not providing for his or  
16 her basic physical needs.

17 b. The mental health or substance abuse history of the  
18 minor may be used as part of the evidence to determine  
19 whether the minor is a minor in need of treatment as  
20 defined in this section. The mental health or  
21 substance abuse history of the minor shall not be the  
22 sole basis for this determination.

23 c. The term "minor in need of treatment" shall not mean a  
24 minor afflicted with epilepsy, a developmental



1           disability, organic brain syndrome, physical ~~handicaps~~  
2           disability, brief periods of intoxication caused by  
3           such substances as alcohol or drugs or who is truant  
4           or sexually active unless the minor also meets the  
5           criteria for a minor in need of treatment pursuant to  
6           subparagraph a or b of this paragraph;

7           3. "Consent" means the voluntary, express, and informed  
8           agreement to treatment in a mental health facility by a minor  
9           sixteen (16) years of age or older or by a parent of the minor;

10          4. "Individualized treatment plan" means a specific plan for  
11          the care and treatment of an individual minor who requires inpatient  
12          mental health treatment. The plan shall be developed with maximum  
13          involvement of the family of the minor, consistent with the desire  
14          of the minor for confidentiality and with the treatment needs of the  
15          minor, and shall clearly include the following:

- 16           a.    a statement of the presenting problems of the minor,  
17                 short- and long-term treatment goals and the estimated  
18                 date of discharge. The short- and long-term goals  
19                 shall be based upon a clinical evaluation and shall  
20                 include specific behavioral and emotional goals  
21                 against which the success of treatment can be  
22                 measured,  
23           b.    treatment methods and procedures to be used to achieve  
24                 these goals, which methods and procedures are related

1 to each of these goals and which include, but are not  
2 limited to, specific prognosis for achieving each of  
3 these goals,

4 c. identification of the types of professional personnel  
5 who will carry out the treatment procedures including,  
6 but not limited to, appropriate licensed mental health  
7 professionals, education professionals, and other  
8 health or social service professionals, and

9 d. documentation of the involvement of the minor or the  
10 parent of the minor or legal custodian in the  
11 development of the treatment plan and whether all  
12 persons have consented to such plan;

13 5. "Inpatient treatment" means treatment services offered or  
14 provided for a continuous period of more than twenty-four (24) hours  
15 in residence after admission to a mental health or substance abuse  
16 treatment facility for the purpose of observation, evaluation or  
17 treatment;

18 6. "Least restrictive alternative" means the treatment and  
19 conditions of treatment which, separately and in combination, are no  
20 more intrusive or restrictive of freedom than reasonably necessary  
21 to achieve a substantial therapeutic benefit to the minor, or to  
22 protect the minor or others from physical injury;

23 7. "Less restrictive alternative to inpatient treatment" means  
24 and includes, but is not limited to, outpatient counseling services,

1 including services provided in the home of the minor and which may  
2 be referred to as "home-based services", day treatment or day  
3 hospitalization services, respite care, or foster care or group home  
4 care, as defined by Section 1-1-105 of Title 10A of the Oklahoma  
5 Statutes, through a program established and specifically designed to  
6 meet the needs of minors in need of mental health treatment, or a  
7 combination thereof;

8 8. "Licensed mental health professional" means a person who is  
9 not related by blood or marriage to the person being examined or  
10 does not have any interest in the estate of the person being  
11 examined, and who is:

- 12 a. a psychiatrist who is a diplomate of the American  
13 Board of Psychiatry and Neurology or American  
14 Osteopathic Board of Neurology and Psychiatry,
- 15 b. a physician licensed pursuant to the Oklahoma  
16 Allopathic Medical and Surgical Licensure and  
17 Supervision Act or the Oklahoma Osteopathic Medicine  
18 Act,
- 19 c. a clinical psychologist who is duly licensed to  
20 practice by the State Board of Examiners of  
21 Psychologists,
- 22 d. a professional counselor licensed pursuant to the  
23 Licensed Professional Counselors Act,

- e. a person licensed as a clinical social worker pursuant to the provisions of the Licensed Social Workers Act,
- f. a licensed marital and family therapist as defined in the Marital and Family Therapist Licensure Act,
- g. a licensed behavioral practitioner as defined in the Licensed Behavioral Practitioner Act,
- h. an advanced practice nurse, as defined in the Oklahoma Nursing Practice Act, specializing in mental health,
- i. a physician assistant, who is licensed in good standing in this state, or
- j. a licensed alcohol and drug counselor/mental health (LADC/MH) as defined in the Licensed Alcohol and Drug Counselors Act.

For the purposes of this paragraph, "licensed" means that the person holds a current, valid license issued in accordance with the laws of this state;

9. "Mental health evaluation" means an examination or evaluation of a minor for the purpose of making a determination whether, in the opinion of the licensed mental health professional making the evaluation, the minor is a minor in need of treatment and, if so, is in need of inpatient treatment and for the purpose of preparing reports or making recommendations for the most appropriate and least restrictive treatment for the minor;

1        10. "Mental health facility" means a public or private hospital  
2 or related institution as defined by Section 1-701 of Title 63 of  
3 the Oklahoma Statutes offering or providing inpatient mental health  
4 services, a public or private facility accredited as an inpatient or  
5 residential psychiatric facility by the Joint Commission on  
6 Accreditation of Healthcare Organizations, or a facility operated by  
7 the Department of Mental Health and Substance Abuse Services and  
8 designated by the Commissioner of the Department of Mental Health  
9 and Substance Abuse Services as appropriate for the inpatient  
10 evaluation or treatment of minors;

11        11. "Mental illness" means a substantial disorder of the  
12 child's thought, mood, perception, psychological orientation or  
13 memory that demonstrably and significantly impairs judgment,  
14 behavior or capacity to recognize reality or to meet the ordinary  
15 demands of life. "Mental illness" may include substance abuse,  
16 which is the use, without compelling medical reason, of any  
17 substance which results in psychological or physiological dependency  
18 as a function of continued use in such a manner as to induce mental,  
19 emotional, or physical impairment and cause socially dysfunctional  
20 or socially disordering behavior;

21        12. "Parent" means:

- 22            a. a biological or adoptive parent who has legal custody  
23                of the minor or has visitation rights,  
24

1           b.    a person judicially appointed as a legal guardian or  
2                custodian of the minor, or

3           c.    a relative within the third degree of consanguinity  
4                who exercises the rights and responsibilities of legal  
5                custody by delegation from a parent, as provided by  
6                law;

7       13.   "Person responsible for the supervision of the case" means:

8           a.    when the minor is in the legal custody of a private  
9                child care agency, the Department of Human Services or  
10               the Office of Juvenile Affairs, the caseworker or  
11               other person designated by the agency to supervise the  
12               case, or

13          b.    when the minor is a ward of the court and under the  
14                court-ordered supervision of the Department of Human  
15                Services, the Office of Juvenile Affairs or a  
16                statutorily constituted juvenile bureau, the person  
17                designated by the Department of Human Services, the  
18                Office of Juvenile Affairs or juvenile bureau to  
19                supervise the case;

20       14.   "Initial assessment (medical necessity review)" means the  
21       examination of current and recent behaviors and symptoms of a minor  
22       who appears to be mentally ill, alcohol-dependent, or drug-dependent  
23       and a minor requiring treatment, whose condition is such that it  
24       appears that emergency detention may be warranted by a licensed

1 mental health professional at a facility approved by the  
2 Commissioner of Mental Health and Substance Abuse Services, or a  
3 designee, as appropriate for such examination to determine if  
4 emergency detention of the minor is warranted, and whether admission  
5 for inpatient mental illness or drug- or alcohol-dependence  
6 treatment or evaluation constitutes the least restrictive level of  
7 care necessary;

8 15. "Ward of the court" means a minor adjudicated to be a  
9 deprived child, a child in need of supervision, or a delinquent  
10 child;

11 16. "Treatment" means any planned intervention intended to  
12 improve the functioning of a minor in those areas which show  
13 impairment as a result of mental illness or drug or alcohol  
14 dependence; and

15 17. "Prehearing detention order" means a court order that  
16 authorizes a facility to detain a minor pending a hearing on a  
17 petition to determine whether the minor is a minor in need of  
18 treatment.

19 SECTION 16. AMENDATORY 47 O.S. 2011, Section 1104.6, is  
20 amended to read as follows:

21 Section 1104.6 A. Twenty Dollars (\$20.00) of the fee  
22 authorized by Section ~~14~~ 1135.5 of this ~~act~~ title for Choose Life  
23 license plates shall be deposited to the Choose Life Assistance  
24 Program created in subsection B of this section.

1       B. There is hereby created in the State Treasury a revolving  
2 fund for the Department of Human Services to be designated the  
3 Choose Life Assistance Program. The fund shall be a continuing  
4 fund, not subject to fiscal year limitations, and shall consist of  
5 all the monies received by the Department of Human Services pursuant  
6 to the provisions of Section 14 of this act. All monies accruing to  
7 the credit of the fund are appropriated and shall be distributed at  
8 the beginning of each fiscal year in a pro rata share to all  
9 nonprofit organizations that provide services to the community that  
10 include counseling and meeting the physical needs of pregnant women  
11 who are committed to placing their children for adoption. Any  
12 unused funds in excess of ten percent (10%) of the funds allocated  
13 to a nonprofit organization shall be returned to the Choose Life  
14 Assistance Program Revolving Fund at the end of the fiscal year to  
15 be aggregated and distributed with the next fiscal year  
16 distribution.

17       C. To apply for and receive the funds available through the  
18 Choose Life Assistance Program, an organization must deliver to the  
19 Department of Human Services an affidavit signed by a duly appointed  
20 representative of the organization that states the following:

- 21       1. The organization is a nonprofit organization;
- 22       2. The organization does not discriminate for any reason,  
23 including, but not limited to, race, marital status, gender,  
24 religion, national origin, ~~handicap~~ disability or age;



1        3. The organization counsels pregnant women who are committed  
2 to placing their children for adoption;

3        4. The organization is not involved or associated with any  
4 abortion activities, including counseling for or referrals to  
5 abortion clinics, providing medical abortion-related procedures, or  
6 pro-abortion advertising;

7        5. The organization does not charge women for any services  
8 received;

9        6. The organization understands that sixty percent (60%) of the  
10 funds received by an organization can only be used to provide for  
11 the material needs of pregnant women who are committed to placing  
12 their children for adoption, including clothing, housing, medical  
13 care, food, utilities, and transportation. Such funds may also be  
14 expended on infants awaiting placement with adoptive parents. Forty  
15 percent (40%) of the funds may be used for adoption, counseling,  
16 training, or advertising, but may not be used for administrative  
17 expenses, legal expenses, or capital expenditures.

18        7. The organization understands that no funds may be used for  
19 administrative expenses, legal expenses, or capital expenditures;

20        8. The organization understands that any unused funds at the  
21 end of the fiscal year that exceed ten percent (10%) of the funds  
22 received by the organization during the fiscal year must be returned  
23 to the Choose Life Assistance Program Revolving Fund to be  
24

1 aggregated and distributed with the next fiscal year distribution;  
2 and

3 9. The organization understands that each organization that  
4 receives such funds must submit to an annual audit of such funds  
5 verifying that the funds received were used in the manner prescribed  
6 by statute.

7 D. Funds may not be distributed to any organization that is  
8 involved or associated with abortion activities, including  
9 counseling for or referral to abortion clinics, providing medical  
10 abortion-related procedures, or pro-abortion advertising, and funds  
11 may not be distributed to any organization that charges women for  
12 services received.

13 E. Sixty percent (60%) of the funds received by an organization  
14 can only be used to provide for the material needs of pregnant women  
15 who are committed to placing their children for adoption, including  
16 clothing, housing, medical care, food, utilities, and  
17 transportation. Such funds may also be expended on infants awaiting  
18 placement with adoptive parents. Forty percent (40%) of the funds  
19 may be used for adoption, counseling, training, or advertising, but  
20 may not be used for administrative expenses, legal expenses, or  
21 capital expenditures.

22 F. Each organization that receives funds must submit to an  
23 annual audit of such funds verifying that the funds received were  
24 used in the manner prescribed in this section.

1       SECTION 17.       AMENDATORY       47 O.S. 2011, Section 1135.1, as  
2 amended by Section 1, Chapter 26, O.S.L. 2016 (47 O.S. Supp. 2020,  
3 Section 1135.1), is amended to read as follows:

4       Section 1135.1 A. The Oklahoma Tax Commission is hereby  
5 authorized to design and issue appropriate official special license  
6 plates to persons as provided by this section.

7       Special license plates shall not be transferred to any other  
8 person but shall be removed from the vehicle upon transfer of  
9 ownership and retained. The special license plate may then be used  
10 on another vehicle but only after such other vehicle has been  
11 registered for the current year.

12       Except as provided in subsection B of this section, special  
13 license plates shall be renewed each year by the Tax Commission or a  
14 motor license agent. The Tax Commission shall annually notify by  
15 mail all persons issued special license plates. The notice shall  
16 contain all necessary information and shall contain instructions for  
17 the renewal procedure upon presentation to a motor license agent or  
18 the Tax Commission. The license plates shall be issued on a  
19 staggered system. The motor license agent fees shall be paid out of  
20 the Oklahoma Tax Commission Reimbursement Fund.

21       B. The special license plates provided by this section are as  
22 follows:

23       1. Political Subdivision Plates - such plates shall be designed  
24 for any vehicle owned by any political subdivision of this state

1 having obtained a proper Oklahoma certificate of title. Such  
2 political subdivisions shall file an annual report with the Tax  
3 Commission stating the agency where such vehicle is located. Such  
4 license plates shall be permanent in nature and designed in such a  
5 manner as to remain with the vehicle for the duration of the life  
6 span of the vehicle or until the title is transferred to an owner  
7 who is not a political subdivision.

8 The registration fee shall be Eight Dollars (\$8.00) and shall be  
9 in addition to all other registration fees provided by law, except  
10 the registration fees levied by Section 1132 of this title;

11 2. Tax-Exempt or Nonprofit License Plates - such plates shall  
12 be designed for:

- 13 a. any motor bus, manufactured home, or mobile chapel and  
14 power unit owned and operated by a religious  
15 corporation or society of this state holding a valid  
16 exemption from taxation issued pursuant to Section  
17 501(a) of the Internal Revenue Code, 26 U.S.C.,  
18 Section 501(a), and listed as an exempt organization  
19 in Section 501(c)(3) of the Internal Revenue Code, as  
20 amended, 26 U.S.C., Section 501(c)(3), and that is  
21 used by the corporation or society solely for the  
22 furtherance of its religious functions,
- 23 b. any vehicle owned and operated only by nonprofit  
24 organizations devoted exclusively to youth programs

1 including, but not limited to, the Girl Scouts and Boy  
2 Scouts of America,

3 c. any vehicle, except passenger automobiles, owned or  
4 operated by nonprofit organizations actually involved  
5 in programs for the employment of ~~the handicapped~~  
6 persons with a disability and used exclusively in the  
7 transportation of goods or materials for such  
8 organization,

9 d. any vehicle owned and operated by a nonprofit  
10 organization that provides older persons  
11 transportation to and from medical, dental and  
12 religious services and relief from business and social  
13 isolation,

14 e. any vehicle owned and operated by a private nonprofit  
15 organization that:

16 (1) warehouses and distributes surplus foods to other  
17 nonprofit agencies and organizations, and

18 (2) holds a valid exemption from taxation issued  
19 pursuant to Section 501(c) of the Internal  
20 Revenue Code, as amended, 26 U.S.C., Section  
21 501(c), and listed as an exempt organization in  
22 Section 501(c)(3) of the Internal Revenue Code,  
23 as amended, and  
24

- 1           (3) uses such vehicle exclusively for the  
2           transportation of such surplus foods,
- 3       f. any vehicle which:
- 4           (1) is owned and operated by a private, nonprofit  
5           organization which is exempt from taxation  
6           pursuant to the provisions of Section 501(c)(3)  
7           of the Internal Revenue Code, 26 U.S.C., Section  
8           501(c)(3), and which is primarily funded by a  
9           fraternal or civic service organization with at  
10          least one hundred local chapters or clubs, and
- 11          (2) is designed and used to provide mobile health  
12          screening services to the general public at no  
13          cost to the recipient, and for which no  
14          reimbursement of any kind is received from any  
15          health insurance provider, health maintenance  
16          organization or governmental program, or
- 17       g. any vehicle owned and operated by the Civil Air  
18          Patrol, a congressionally chartered corporation that  
19          also serves an auxiliary of the United States Air  
20          Force and which is exempt from taxation pursuant to  
21          the provisions of Section 501(c)(3) of the Internal  
22          Revenue Code, 26 U.S.C., Section 501(c)(3), and is  
23          used exclusively for its corporate missions of  
24          aerospace education, cadet programs and emergency

1 services. Such license plates shall be permanent in  
2 nature and designed in such a manner as to remain with  
3 the vehicle for the duration of the life span of the  
4 vehicle or until the title to such vehicle is  
5 transferred to an owner who is not subject to this  
6 exemption. Such vehicles shall be exempt from the  
7 registration fees levied under Section 1132 of this  
8 title, except that an initial registration fee of  
9 Twenty-five Dollars (\$25.00) shall apply to each  
10 vehicle.

11 Any person claiming to be eligible for a tax-exempt or nonprofit  
12 license plate under the provisions of this paragraph must have the  
13 name of the tax-exempt or nonprofit organization prominently  
14 displayed upon the outside of the vehicle, except those vehicles  
15 registered pursuant to the provisions of subparagraph b of this  
16 paragraph, unless such display is prohibited by federal or state law  
17 or by state agency rules. No vehicle shall be licensed as a tax-  
18 exempt or nonprofit vehicle unless the vehicle has affixed on each  
19 side thereof, in letters not less than two (2) inches high and two  
20 (2) inches wide, the name of the tax-exempt or nonprofit  
21 organization or the insignia or other symbol of such organization  
22 which shall be of sufficient size, shape and color as to be readily  
23 legible during daylight hours from a distance of fifty (50) feet  
24 while the vehicle is not in motion.

1 Except as provided in subparagraph g of this paragraph, the  
2 registration fee shall be Eight Dollars (\$8.00) and shall be in  
3 addition to all other registration fees provided by law, except the  
4 registration fees levied by Section 1132 of this title;

5 3. Physically Disabled License Plates - such plates shall be  
6 designed for persons who are eligible for a physically disabled  
7 placard under the provisions of Section 15-112 of this title. It  
8 shall prominently display the international accessibility symbol,  
9 which is a stylized human figure in a wheelchair. The Tax  
10 Commission shall also design physically disabled license plates for  
11 motorcycles owned by persons who are eligible for a physically  
12 disabled placard pursuant to the provisions of Section 15-112 of  
13 this title. Upon the death of the physically disabled person, the  
14 disabled license plate shall be returned to the Tax Commission.  
15 There shall be no fee for such plate in addition to the rate  
16 provided by the Oklahoma Vehicle License and Registration Act for  
17 the registration of the vehicle. For an additional fee of Ten  
18 Dollars (\$10.00), a person eligible for a physically disabled  
19 license plate shall have the option of purchasing a duplicate  
20 physically disabled special license plate which shall be securely  
21 attached to the front of the vehicle. The original physically  
22 disabled special license plate shall be securely attached to the  
23 rear of the vehicle at all times.



1 Any person who is eligible for a physically disabled license  
2 plate and whose vehicle has had modifications because of the  
3 physical disability of the owner or of a family member within the  
4 second degree of consanguinity of the owner, may register the  
5 vehicle for a flat fee of Twenty-five Dollars (\$25.00). This fee  
6 shall be in lieu of all other registration fees provided by the  
7 Oklahoma Vehicle License and Registration Act;

8 4. Indian Tribal License Plates - such plates shall be designed  
9 for any vehicle of a native American Indian Tribal Association  
10 exempted in Sections 201 through 204 of Public Law 97-473 and used  
11 by the tribal association exclusively for the furtherance of its  
12 tribal functions.

13 The registration fee shall be Eight Dollars (\$8.00) and shall be  
14 in addition to all other registration fees provided by law, except  
15 the registration fees levied by Section 1132 of this title;

16 5. Hearing Impaired License Plates - such plates shall be  
17 designed for persons who are hearing impaired. Such persons may  
18 apply for a hearing-impaired license plate for each vehicle with a  
19 rated carrying capacity of one (1) ton or less upon the presentment  
20 of an application on a form furnished by the Tax Commission and  
21 certified by a physician holding a valid license to practice  
22 pursuant to the licensing provisions of Title 59 of the Oklahoma  
23 Statutes, attesting that the person is hearing impaired. The  
24 license plate shall be designed so that such persons may be readily

1 identified as being hearing impaired. There shall be no additional  
2 fee for the plate, but all other registration fees provided by the  
3 Oklahoma Vehicle License and Registration Act shall apply;

4 6. Antique or Classic Vehicles License Plates - such plates  
5 shall be designed and issued for any vehicle twenty-five (25) years  
6 of age or older, based upon the date of manufacture thereof and  
7 which travels on the highways of this state primarily incidental to  
8 historical or exhibition purposes only.

9 The registration fee shall be Eight Dollars (\$8.00) and shall be  
10 in addition to all other registration fees provided by law, except  
11 the registration fees levied by Section 1132 of this title. Any  
12 person registering an antique or classic vehicle may elect to have  
13 the vehicle registered for a ten-year period. The registration fee  
14 for the elected ten-year registration shall be Seventy-five Dollars  
15 (\$75.00). The motor license agent registering the antique or  
16 classic vehicle for a ten-year period shall receive one hundred  
17 percent (100%) of the fees the motor license agent would have  
18 otherwise received pursuant to subsection A of Section 1141.1 of  
19 this title if the antique or classic vehicle had been registered on  
20 an annual basis; and

21 7. Honorary Consul License Plates - such plates shall be  
22 designed to include the words "Honorary Consul" and issued to  
23 persons who are honorary consuls authorized by the United States to  
24 perform consular duties. Persons applying for such license plates

1 must show proof of standing as an honorary consul. The fee for such  
2 plate shall be Eight Dollars (\$8.00) and shall be in addition to all  
3 other registration fees required by the Oklahoma Vehicle License and  
4 Registration Act. The owner of the vehicle that possesses such  
5 license plates shall return the special license plates to the  
6 Oklahoma Tax Commission if the owner disposes of the vehicle during  
7 the registration year or ceases to be authorized to perform consular  
8 duties.

9 C. Special license plates provided by this section shall be  
10 designed in such a manner as to identify the use or ownership of the  
11 vehicle. Use of any vehicle possessing a special license plate  
12 provided by this section for any purpose not specified herein shall  
13 be grounds for revocation of the special license plate and  
14 registration certificate.

15 D. The fees provided by this section shall be deposited in the  
16 Oklahoma Tax Commission Reimbursement Fund.

17 SECTION 18. AMENDATORY 57 O.S. 2011, Section 549.1, as  
18 last amended by Section 2, Chapter 197, O.S.L. 2018 (57 O.S. Supp.  
19 2020, Section 549.1), is amended to read as follows:

20 Section 549.1 A. The Department of Corrections is authorized  
21 to purchase in the manner prescribed by law, facilities, equipment,  
22 raw materials and supplies, and to engage the supervisory personnel  
23 necessary to establish and maintain for this state at the penal  
24 institutions, now or hereafter under the control of the State Board

1 of Corrections, industries and agricultural programs for the  
2 utilization of services of prisoners in the manufacture, production,  
3 processing or assembly of the articles or products as may be needed  
4 for the construction, operation, maintenance or use of any office,  
5 department, institution or agency supported in whole or in part by  
6 this state and the political subdivisions thereof. Upon the request  
7 of the Oklahoma Historical Society or the Oklahoma Tourism and  
8 Recreation Department, the Department of Corrections shall provide  
9 labor for and shall produce or manufacture articles, products or  
10 materials needed for the repair, construction and maintenance of  
11 historical sites and state parks including, but not limited to, the  
12 production of materials and products needed for the reconstruction  
13 of historic forts in the state.

14 B. All articles and services provided by the Department of  
15 Corrections in the state correctional institutions, and not required  
16 for use therein, shall be purchased as required by all offices,  
17 departments, institutions, agencies, counties, schools, colleges,  
18 universities, or political subdivisions or any agency thereof of  
19 this state which are supported in whole or in part by this state, if  
20 such article or service is the lowest and best bid, and no such  
21 article or product may be purchased by any such office, department,  
22 institution, agency, county, school, college, university, or  
23 political subdivisions or agency thereof from any other source  
24 unless excepted from the provisions as hereinafter provided.

1 Purchases made by the above-described state agencies may be made by  
2 submitting the proper requisition through the Office of Management  
3 and Enterprise Services or by direct order to the prison industries  
4 program of the Department of Corrections.

5 C. If a requisition is received by the Office of Management and  
6 Enterprise Services or a direct order is received by the Prison  
7 Industries Program of the Department of Corrections from a state  
8 agency for any product or service provided by the Department of  
9 Corrections and such product or service is also available from a  
10 severely ~~handicapped~~ disabled person or a qualified nonprofit agency  
11 for the severely ~~handicapped~~ disabled as provided in Section 3001 et  
12 seq. of Title 74 of the Oklahoma Statutes at a comparable price,  
13 then the product or service shall be purchased from such severely  
14 ~~handicapped~~ disabled person or qualified nonprofit agency for the  
15 severely ~~handicapped~~ disabled. If the product or service is not  
16 available within the time period required by the purchasing state  
17 agency, then such product or service shall be purchased from the  
18 Department of Corrections under the provisions of this section.

19 D. All offices, departments, institutions, agencies, counties,  
20 cities, districts or political subdivisions, schools, colleges, or  
21 universities, or any agency thereof, or any agencies of the state,  
22 which are supported in whole or in part by this state, may purchase  
23 the goods or services manufactured, produced, processed or assembled  
24 by the prison industries of the Department of Corrections through

1 their properly authorized purchasing authority, or they may place a  
2 direct order without competitive bid, with the prison industries of  
3 the Department of Corrections.

4 E. Not-for-profit corporations or charitable agencies chartered  
5 in Oklahoma or other states may purchase such goods and services.  
6 Units of the federal government and units of government in other  
7 states may also purchase such goods and services. All entities  
8 which contract with the state, its political units, its agencies,  
9 its public institutions, not-for-profit corporations or charitable  
10 agencies chartered in Oklahoma may purchase goods or services from  
11 the Department of Corrections which are used in the performance of  
12 such contracts. Any church located in the State of Oklahoma may  
13 also purchase goods and services manufactured, produced, processed  
14 or assembled by the prison industries of the Department of  
15 Corrections. Any community action agency or council of governments  
16 within this state may purchase housing components produced by the  
17 prison industries of the Department of Corrections. Nothing shall  
18 prohibit the Department from bidding on portions of a state contract  
19 which are subcontracted by the primary contractor.

20 F. Others are prohibited from purchasing such goods and  
21 services, with the exception that all surplus agricultural products  
22 may be sold on the open market or bartered and exchanged for other  
23 food, feed or seed products of comparable value. The Department of  
24 Corrections shall keep complete and accurate records of any such

1 barters or exchanges in such form and manner as the Office of  
2 Management and Enterprise Services may prescribe. A copy of such  
3 records shall be filed with the Office of Management and Enterprise  
4 Services no later than March 1 of each year for all barters or  
5 exchanges occurring in the previous calendar year. When  
6 practicable, the Department of Corrections may accept and process  
7 agricultural products from the public and may export the resulting  
8 products to foreign markets.

9 G. Products manufactured, produced, processed or assembled by  
10 the Department of Corrections shall be of styles, patterns, designs  
11 and quantities specified by the Department of Corrections except  
12 where the same have been or may be specified by the Office of  
13 Management and Enterprise Services. Products shall be provided at a  
14 fair market price for comparable quality.

15 H. State agencies shall make maximum utilization of such  
16 products and no similar products shall be purchased by state  
17 agencies from any other source than the Department of Corrections  
18 except as provided in subsection C of this section, unless the  
19 Department of Corrections certifies to the State Purchasing Director  
20 that it is not able to provide products, and no claim therefor shall  
21 be paid without such certification.

22 I. Exceptions from the mandatory provisions hereof may be made  
23 in any case where, in the opinion of the Office of Management and  
24 Enterprise Services, the article or product does not meet the

1 reasonable requirements of or for such offices, departments,  
2 institutions or agencies, or in any case where the requisitions made  
3 cannot be reasonably complied with. No such offices, departments,  
4 institutions or agencies, shall be allowed to evade the intent and  
5 meaning of this section by slight variations from standards adopted  
6 by the Office of Management and Enterprise Services, when the  
7 articles, services or products produced, manufactured, processed or  
8 assembled by the Department of Corrections, in accordance with  
9 established standards, are reasonably adapted to the actual needs of  
10 such offices, departments, institutions or agencies.

11 J. In the event of disagreement between the Department of  
12 Corrections and the State Purchasing Director on fairness of price,  
13 ability to comply to specifications, reasonableness of  
14 specifications and timeliness of delivery of products the matter  
15 will be resolved by the Purchasing Director of the Office of  
16 Management and Enterprise Services.

17 K. The Office of Management and Enterprise Services shall  
18 cooperate with the Department of Corrections in seeking to promote  
19 for use in state agencies and by all other eligible customers, the  
20 products manufactured and services provided by the prison  
21 industries.

22 L. The Department of Corrections shall prepare catalogs  
23 containing the description of all goods and services provided, with  
24 the pricing of each item. Copies of such catalog shall be sent by



1 the Department of Corrections to all offices, departments,  
2 institutions and agencies of this state, and shall be available for  
3 distribution to all other eligible customers. In lieu of preparing  
4 and distributing catalogs, the Department of Corrections may  
5 maintain a website that contains a description of all goods and  
6 services provided, with the pricing of each item.

7 M. The Department of Corrections may keep confidential:

8 1. Business plans, feasibility studies, financing proposals,  
9 marketing plans, financial statements or trade secrets submitted by  
10 a person or entity seeking a corrections industries partnership with  
11 the Department of Corrections;

12 2. Proprietary information of the business submitted to the  
13 Department for the purposes of a corrections industries partnership,  
14 and related confidentiality agreements detailing the information or  
15 records designated as confidential; and

16 3. The Department of Corrections may not keep confidential  
17 information when and to the extent that the person or entity  
18 submitting the information consents to disclosure.

19 SECTION 19. AMENDATORY 59 O.S. 2011, Section 328.3, as  
20 last amended by Section 1, Chapter 397, O.S.L. 2019 (59 O.S. Supp.  
21 2020, Section 328.3), is amended to read as follows:

22 Section 328.3 As used in the State Dental Act, the following  
23 words, phrases, or terms, unless the context otherwise indicates,  
24 shall have the following meanings:

1        1. "Accredited dental college" means an institution whose  
2 dental educational program is accredited by the Commission on Dental  
3 Accreditation of the American Dental Association;

4        2. "Accredited dental hygiene program" means a dental hygiene  
5 educational program which is accredited by the Commission on Dental  
6 Accreditation of the American Dental Association;

7        3. "Accredited dental assisting program" means a dental  
8 assisting program which is accredited by the Commission on Dental  
9 Accreditation of the American Dental Association;

10       4. "Board" means the Board of Dentistry;

11       5. "Certified dental assistant" means a dental assistant who  
12 has earned and maintains current certified dental assistant  
13 certification from the Dental Assisting National Board (DANB);

14       6. "Coronal polishing" means a procedure limited to the removal  
15 of plaque and stain from exposed tooth surfaces, utilizing a slow  
16 speed hand piece with a prophy/polishing cup or brush and polishing  
17 agent and is not prophylaxis. To be considered prophylaxis,  
18 examination for calculus and scaling must be done by a hygienist or  
19 dentist;

20       7. "Deep sedation" means a drug-induced depression of  
21 consciousness during which patients cannot be easily aroused but  
22 respond purposefully following repeated or painful stimulation. The  
23 ability to independently maintain ventilator function may be  
24 impaired. Patients may require assistance in maintaining a patent

1 airway, and spontaneous ventilation may be inadequate.

2 Cardiovascular function is usually maintained;

3 8. "Dentistry" means the practice of dentistry in all of its  
4 branches;

5 9. "Dentist" means a graduate of an accredited dental college  
6 who has been issued a license by the Board to practice dentistry as  
7 defined in Section 328.19 of this title;

8 10. "Dental ambulatory surgical center (DASC)" means a facility  
9 that operates exclusively for the purpose of furnishing outpatient  
10 surgical services to patients. A DASC shall have the same  
11 privileges and requirements as a dental office and additionally must  
12 be an accredited facility by the appropriate entity;

13 11. "Dental office" means an establishment owned and operated  
14 by a dentist for the practice of dentistry, which may be composed of  
15 reception rooms, business offices, private offices, laboratories,  
16 and dental operating rooms where dental operations are performed;

17 12. "Dental hygienist" means an individual who has fulfilled  
18 the educational requirements and is a graduate of an accredited  
19 dental hygiene program and who has passed an examination and has  
20 been issued a license by the Board and who is authorized to practice  
21 dental hygiene as hereinafter defined;

22 13. "Dental assistant or oral maxillofacial surgery assistant"  
23 means an individual working for a dentist, under the dentist's  
24 direct supervision or direct visual supervision, and performing

1 duties in the dental office or a treatment facility, including the  
2 limited treatment of patients in accordance with the provisions of  
3 the State Dental Act. A dental assistant or oral maxillofacial  
4 surgery assistant may assist a dentist with the patient; provided,  
5 this shall be done only under the direct supervision or direct  
6 visual supervision and control of the dentist and only in accordance  
7 with the educational requirements and rules promulgated by the  
8 Board;

9 14. "Dental laboratory" means a location, whether in a dental  
10 office or not, where a dentist or a dental laboratory technician  
11 performs dental laboratory technology;

12 15. "Dental laboratory technician" means an individual whose  
13 name is duly filed in the official records of the Board, which  
14 authorizes the technician, upon the laboratory prescription of a  
15 dentist, to perform dental laboratory technology, which services  
16 must be rendered only to the prescribing dentist and not to the  
17 public;

18 16. "Dental laboratory technology" means using materials and  
19 mechanical devices for the construction, reproduction or repair of  
20 dental restorations, appliances or other devices to be worn in a  
21 human mouth;

22 17. "Dental specialty" means a specialized practice of a branch  
23 of dentistry, recognized by the Board, where the dental college and  
24 specialty program are accredited by the Commission on Dental

1 Accreditation (CODA), or a dental specialty recognized by the Board,  
2 requiring a minimum number of hours of approved education and  
3 training and/or recognition by a nationally recognized association  
4 or accreditation board;

5 18. "Direct supervision" means the supervisory dentist is in  
6 the dental office or treatment facility and, during the appointment,  
7 personally examines the patient, diagnoses any conditions to be  
8 treated, and authorizes the procedures to be performed by a dental  
9 hygienist, dental assistant, or oral maxillofacial surgery  
10 assistant. The supervising dentist is continuously on-site and  
11 physically present in the dental office or treatment facility while  
12 the procedures are being performed and, before dismissal of the  
13 patient, evaluates the results of the dental treatment;

14 19. "Direct visual supervision" means the supervisory dentist  
15 has direct ongoing visual oversight which shall be maintained at all  
16 times during any procedure authorized to be performed by a dental  
17 assistant or an oral maxillofacial surgery assistant;

18 20. "Fellowship" means a program designed for post-residency  
19 graduates to gain knowledge and experience in a specialized field;

20 21. "General anesthesia" means a drug-induced loss of  
21 consciousness during which patients are not arousable, even by  
22 painful stimulation. The ability to independently maintain  
23 ventilator function is often impaired. Patients often require  
24 assistance in maintaining a patent airway, and positive pressure

1 ventilation may be required because of depressed spontaneous  
2 ventilation or drug-induced depression of neuromuscular function.  
3 Cardiovascular function may be impaired;

4 22. "General supervision" means the supervisory dentist has  
5 diagnosed any conditions to be treated within the past thirteen (13)  
6 months, has personally authorized the procedures to be performed by  
7 a dental hygienist, and will evaluate the results of the dental  
8 treatment within a reasonable time as determined by the nature of  
9 the procedures performed, the needs of the patient, and the  
10 professional judgment of the supervisory dentist. General  
11 supervision may only be used to supervise a hygienist and may not be  
12 used to supervise an oral maxillofacial surgery assistant or dental  
13 assistant;

14 23. "Indirect supervision" means the supervisory dentist is in  
15 the dental office or treatment facility and has personally diagnosed  
16 any conditions to be treated, authorizes the procedures to be  
17 performed by a dental hygienist, remains in the dental office or  
18 treatment facility while the procedures are being performed, and  
19 will evaluate the results of the dental treatment within a  
20 reasonable time as determined by the nature of the procedures  
21 performed, the needs of the patient, and the professional judgment  
22 of the supervisory dentist. Indirect supervision may not be used  
23 for an oral maxillofacial surgery assistant or a dental assistant;

1       24. "Investigations" means an investigation proceeding,  
2 authorized under Sections 328.15A and 328.43a of this title, to  
3 investigate alleged violations of the State Dental Act or the rules  
4 of the Board;

5       25. "Laboratory prescription" means a written description,  
6 dated and signed by a dentist, of dental laboratory technology to be  
7 performed by a dental laboratory technician;

8       26. "Minimal sedation" means a minimally depressed level of  
9 consciousness, produced by a pharmacological method, that retains  
10 the patient's ability to independently and continuously maintain an  
11 airway and respond normally to tactile stimulation and verbal  
12 command. Although cognitive function and coordination may be  
13 modestly impaired, ventilator and cardiovascular functions are  
14 unaffected;

15       27. "Mobile dental anesthesia provider" means a licensed and  
16 anesthesia-permitted dentist, physician or certified registered  
17 nurse anesthetist (CRNA) that has a mobile dental unit and provides  
18 anesthesia in dental offices and facilities in the state;

19       28. "Mobile dental clinic" means a permitted motor vehicle or  
20 trailer utilized as a dental clinic, and/or that contains dental  
21 equipment and is used to provide dental services to patients on-site  
22 and shall not include a mobile dental anesthesia provider. A mobile  
23 dental clinic shall also mean and include a volunteer mobile dental  
24 facility that is directly affiliated with a church or religious

1 organization as defined by Section 501(c)(3) or 501(d) of the United  
2 States Internal Revenue Code, the church or religious organization  
3 with which it is affiliated is clearly indicated on the exterior of  
4 the mobile dental facility, and such facility does not receive any  
5 form of payment either directly or indirectly for work provided to  
6 patients other than donations through the affiliated church or  
7 religious organization; provided, that the volunteer mobile dental  
8 facility shall be exempt from any registration fee required under  
9 the State Dental Act;

10 29. "Moderate sedation" means a drug-induced depression of  
11 consciousness during which patients respond purposefully to verbal  
12 commands, either alone or accompanied by light tactile stimulation.  
13 No interventions are required to maintain a patent airway, and  
14 spontaneous ventilation is adequate. Cardiovascular function is  
15 usually maintained;

16 30. "Prophylaxis" means the removal of any and all calcareous  
17 deposits, stains, accretions or concretions from the supragingival  
18 and subgingival surfaces of human teeth, utilizing instrumentation  
19 by scaler or periodontal curette on the crown and root surfaces of  
20 human teeth including rotary or power-driven instruments. This  
21 procedure may only be performed by a dentist or dental hygienist;

22 31. "Patient" or "patient of record" means an individual who  
23 has given a medical history and has been examined and accepted by a  
24 dentist for dental care;



1        32. "Residencies" are programs designed for advanced clinical  
2 and didactic training in general dentistry or other specialties or  
3 other specialists at the post-doctoral level recognized by the  
4 Commission on Dental Accreditation (CODA) or the Board;

5        33. "Supervision" means direct supervision, direct visual  
6 supervision, indirect supervision or general supervision; and

7        34. "Treatment facility" means:

- 8            a. a federal, tribal, state or local public health  
9                facility,
- 10           b. a federal qualified health care facility (FQHC),
- 11           c. a private health facility,
- 12           d. a group home or residential care facility serving the  
13                elderly, ~~handicapped~~ persons with a disability or  
14                juveniles,
- 15           e. a hospital or dental ambulatory surgery center (DASC),
- 16           f. a nursing home,
- 17           g. a penal institution operated by or under contract with  
18                the federal or state government,
- 19           h. a public or private school,
- 20           i. a patient of record's private residence,
- 21           j. a mobile dental clinic,
- 22           k. a dental college, dental program, dental hygiene  
23                program or dental assisting program accredited by the  
24                Commission on Dental Accreditation, or

1           1.     such other places as are authorized by the Board.

2           SECTION 20.        AMENDATORY        59 O.S. 2011, Section 888.3, as  
3 amended by Section 1, Chapter 383, O.S.L. 2019 (59 O.S. Supp. 2020,  
4 Section 888.3), is amended to read as follows:

5           Section 888.3 As used in the Occupational Therapy Practice Act:

6           1. "Occupational therapy" is a health profession for which  
7 practitioners provide assessment, treatment, and consultation  
8 through the use of purposeful activity with individuals who are  
9 limited by or at risk of physical illness or injury, psycho-social  
10 dysfunction, developmental or learning disabilities, poverty and  
11 cultural differences or the aging process, in order to maximize  
12 independence, prevent disability, and maintain health. Specific  
13 occupational therapy services include but are not limited to the use  
14 of media and methods such as instruction in daily living skills and  
15 cognitive retraining, facilitating self-maintenance, work and  
16 leisure skills, using standardized or adapted techniques, designing,  
17 fabricating, and applying selected orthotic equipment or selective  
18 adaptive equipment with instructions, using therapeutically applied  
19 creative activities, exercise, and other media to enhance and  
20 restore functional performance, to administer and interpret tests  
21 which may include sensorimotor evaluation, psycho-social  
22 assessments, standardized or nonstandardized tests, to improve  
23 developmental skills, perceptual and motor skills, and sensory  
24 integrative function, and to adapt the environment for ~~the~~

1 ~~handicapped~~ persons with a disability. These services are provided  
2 individually, in groups, via telehealth or through social systems;

3 2. "Occupational therapist" means a person licensed to practice  
4 occupational therapy pursuant to the provisions of the Occupational  
5 Therapy Practice Act;

6 3. "Occupational therapy assistant" means a person licensed to  
7 provide occupational therapy treatment under the general supervision  
8 of a licensed occupational therapist;

9 4. "Occupational therapy aide" means a person who assists in  
10 the practice of occupational therapy and whose activities require an  
11 understanding of occupational therapy, but do not require the  
12 technical or professional training of an occupational therapist or  
13 occupational therapy assistant;

14 5. "Board" means the State Board of Medical Licensure and  
15 Supervision;

16 6. "Person" means any individual, partnership, unincorporated  
17 organization, or corporate body, except only an individual may be  
18 licensed pursuant to the provisions of the Occupational Therapy  
19 Practice Act;

20 7. "Committee" means the Oklahoma Occupational Therapy Advisory  
21 Committee;

22 8. "Telehealth" means the use of electronic information and  
23 telecommunications technologies to support and promote access to  
24

1 clinical health care, patient and professional health-related  
2 education, public health and health administration; and

3 9. "Telerehabilitation" or "teletherapy" means the delivery of  
4 rehabilitation and habilitation services via information and  
5 communication technologies (ICT), also commonly referred to as  
6 "telehealth" technologies.

7 SECTION 21. AMENDATORY 61 O.S. 2011, Section 11, as  
8 amended by Section 303, Chapter 304, O.S.L. 2012 (61 O.S. Supp.  
9 2020, Section 11), is amended to read as follows:

10 Section 11. A. Unless otherwise provided for by law, all plans  
11 and specifications for the erection of public buildings by this  
12 state, or any agency or political subdivision thereof, or for any  
13 building erected through the use of public funds shall provide  
14 facilities for the ~~handicapped~~ disabled. Such facilities shall  
15 conform with the codes and standards adopted by the State Fire  
16 Marshal and amended by the Division's promulgated rules. Elevators  
17 shall be constructed and installed in said public buildings to the  
18 extent deemed feasible and financially reasonable by the contracting  
19 authority of the state or such political subdivision. Said codes  
20 and standards shall be on file in the Construction and Properties  
21 Division of the Office of Management and Enterprise Services.

22 B. After May 24, 1973, any building or facility which would  
23 have been subject to the provisions of this section but for the fact  
24 that it was constructed prior to May 24, 1973, shall be subject to

1 the requirements of this section if additions are made to such  
2 building or facility in any twelve-month period which increase the  
3 total floor area of such building or facility by twenty-five percent  
4 (25%) or more or if alterations or structural repairs are made to  
5 such building or facility in any twelve-month period which affect  
6 twenty-five percent (25%) or more of the total floor area of such  
7 building or facility.

8 SECTION 22. AMENDATORY 62 O.S. 2011, Section 34.29, as  
9 amended by Section 19, Chapter 358, O.S.L. 2013 (62 O.S. Supp. 2020,  
10 Section 34.29), is amended to read as follows:

11 Section 34.29 As used in Sections 34.28 through 34.30 of this  
12 title:

13 1. "Accessibility" means compliance with nationally accepted  
14 accessibility and usability standards, such as those established in  
15 Section 508 of the Workforce Investment Act of 1998;

16 2. "Individual with disabilities" means any individual who is  
17 considered to have a disability ~~or handicap~~ for the purposes of any  
18 federal or Oklahoma law;

19 3. "Information technology" means any electronic information  
20 equipment or interconnected system that is used in the acquisition,  
21 storage, manipulation, management, movement, control, display,  
22 switching, interchange, transmission, or reception of data or  
23 information, including audio, graphic, and text;

1       4. "State agency" means any office, officer, bureau, board,  
2       counsel, court, commission, institution, unit, division, body or  
3       house of the executive or judicial branches of the state government,  
4       whether elected or appointed, excluding political subdivisions of  
5       the state. State agency shall include the Oklahoma State Regents  
6       for Higher Education, the institutions, centers, or other  
7       constituent agencies of The Oklahoma State System of Higher  
8       Education, the State Board of Career and Technology Education and  
9       Technology Center school districts; and

10       5. "Undue burden" means significant difficulty or expense,  
11       including, but not limited to, difficulty or expense associated with  
12       technical feasibility.

13       SECTION 23.       AMENDATORY       63 O.S. 2011, Section 1-741.12,  
14       is amended to read as follows:

15       Section 1-741.12 A. It is the intent of the Legislature that  
16       the birth of a child does not constitute a legally recognizable  
17       injury and that it is contrary to public policy to award damages  
18       because of the birth of a child or for the rearing of that child.

19       B. For the purposes of this section:

20       1. "Abortion" means the term as is defined in Section 1-730 of  
21       ~~Title 63 of the Oklahoma Statutes~~ this title;

22       2. "Wrongful life action" means a cause of action that is  
23       brought by or on behalf of a child, which seeks economic or  
24       noneconomic damages for the child because of a condition of the

1 child that existed at the time of the child's birth, and which is  
2 based on a claim that a person's act or omission contributed to the  
3 mother's not having obtained an abortion; and

4 3. "Wrongful birth action" means a cause of action that is  
5 brought by a parent or other person who is legally required to  
6 provide for the support of a child, which seeks economic or  
7 noneconomic damages because of a condition of the child that existed  
8 at the time of the child's birth, and which is based on a claim that  
9 a person's act or omission contributed to the mother's not having  
10 obtained an abortion.

11 C. In a wrongful life action or a wrongful birth action, no  
12 damages may be recovered for any condition that existed at the time  
13 of a child's birth if the claim is that the defendant's act or  
14 omission contributed to the mother's not having obtained an  
15 abortion.

16 D. This section shall not preclude causes of action based on  
17 claims that, but for a wrongful act or omission, maternal death or  
18 injury would not have occurred, or ~~handicap~~ disease, or disability  
19 of an individual prior to birth would have been prevented, cured, or  
20 ameliorated in a manner that preserved the health and life of the  
21 affected individual.

22 SECTION 24. AMENDATORY 68 O.S. 2011, Section 2358, as  
23 last amended by Section 5, Chapter 201, O.S.L. 2019 (68 O.S. Supp.  
24 2020, Section 2358), is amended to read as follows:

1       Section 2358. For all tax years beginning after December 31,  
2 1981, taxable income and adjusted gross income shall be adjusted to  
3 arrive at Oklahoma taxable income and Oklahoma adjusted gross income  
4 as required by this section.

5       A. The taxable income of any taxpayer shall be adjusted to  
6 arrive at Oklahoma taxable income for corporations and Oklahoma  
7 adjusted gross income for individuals, as follows:

8       1. There shall be added interest income on obligations of any  
9 state or political subdivision thereto which is not otherwise  
10 exempted pursuant to other laws of this state, to the extent that  
11 such interest is not included in taxable income and adjusted gross  
12 income.

13       2. There shall be deducted amounts included in such income that  
14 the state is prohibited from taxing because of the provisions of the  
15 Federal Constitution, the State Constitution, federal laws or laws  
16 of Oklahoma.

17       3. The amount of any federal net operating loss deduction shall  
18 be adjusted as follows:

19       a. For carryovers and carrybacks to taxable years  
20 beginning before January 1, 1981, the amount of any  
21 net operating loss deduction allowed to a taxpayer for  
22 federal income tax purposes shall be reduced to an  
23 amount which is the same portion thereof as the loss  
24 from sources within this state, as determined pursuant



1 to this section and Section 2362 of this title, for  
2 the taxable year in which such loss is sustained is of  
3 the total loss for such year;

4 b. For carryovers and carrybacks to taxable years

5 beginning after December 31, 1980, the amount of any  
6 net operating loss deduction allowed for the taxable  
7 year shall be an amount equal to the aggregate of the  
8 Oklahoma net operating loss carryovers and carrybacks  
9 to such year. Oklahoma net operating losses shall be  
10 separately determined by reference to Section 172 of  
11 the Internal Revenue Code, 26 U.S.C., Section 172, as  
12 modified by the Oklahoma Income Tax Act, Section 2351  
13 et seq. of this title, and shall be allowed without  
14 regard to the existence of a federal net operating  
15 loss. For tax years beginning after December 31,  
16 2000, and ending before January 1, 2008, the years to  
17 which such losses may be carried shall be determined  
18 solely by reference to Section 172 of the Internal  
19 Revenue Code, 26 U.S.C., Section 172, with the  
20 exception that the terms "net operating loss" and  
21 "taxable income" shall be replaced with "Oklahoma net  
22 operating loss" and "Oklahoma taxable income". For  
23 tax years beginning after December 31, 2007, and  
24 ending before January 1, 2009, years to which such

1 losses may be carried back shall be limited to two (2)  
2 years. For tax years beginning after December 31,  
3 2008, the years to which such losses may be carried  
4 back shall be determined solely by reference to  
5 Section 172 of the Internal Revenue Code, 26 U.S.C.,  
6 Section 172, with the exception that the terms "net  
7 operating loss" and "taxable income" shall be replaced  
8 with "Oklahoma net operating loss" and "Oklahoma  
9 taxable income".

10 4. Items of the following nature shall be allocated as  
11 indicated. Allowable deductions attributable to items separately  
12 allocable in subparagraphs a, b and c of this paragraph, whether or  
13 not such items of income were actually received, shall be allocated  
14 on the same basis as those items:

15 a. Income from real and tangible personal property, such  
16 as rents, oil and mining production or royalties, and  
17 gains or losses from sales of such property, shall be  
18 allocated in accordance with the situs of such  
19 property;

20 b. Income from intangible personal property, such as  
21 interest, dividends, patent or copyright royalties,  
22 and gains or losses from sales of such property, shall  
23 be allocated in accordance with the domiciliary situs  
24 of the taxpayer, except that:

1 (1) where such property has acquired a nonunitary  
2 business or commercial situs apart from the  
3 domicile of the taxpayer such income shall be  
4 allocated in accordance with such business or  
5 commercial situs; interest income from  
6 investments held to generate working capital for  
7 a unitary business enterprise shall be included  
8 in apportionable income; a resident trust or  
9 resident estate shall be treated as having a  
10 separate commercial or business situs insofar as  
11 undistributed income is concerned, but shall not  
12 be treated as having a separate commercial or  
13 business situs insofar as distributed income is  
14 concerned,

15 (2) for taxable years beginning after December 31,  
16 2003, capital or ordinary gains or losses from  
17 the sale of an ownership interest in a publicly  
18 traded partnership, as defined by Section 7704(b)  
19 of the Internal Revenue Code, shall be allocated  
20 to this state in the ratio of the original cost  
21 of such partnership's tangible property in this  
22 state to the original cost of such partnership's  
23 tangible property everywhere, as determined at  
24 the time of the sale; if more than fifty percent

(50%) of the value of the partnership's assets consists of intangible assets, capital or ordinary gains or losses from the sale of an ownership interest in the partnership shall be allocated to this state in accordance with the sales factor of the partnership for its first full tax period immediately preceding its tax period during which the ownership interest in the partnership was sold; the provisions of this division shall only apply if the capital or ordinary gains or losses from the sale of an ownership interest in a partnership do not constitute qualifying gain receiving capital treatment as defined in subparagraph a of paragraph 2 of subsection F of this section,

(3) income from such property which is required to be allocated pursuant to the provisions of paragraph 5 of this subsection shall be allocated as herein provided;

c. Net income or loss from a business activity which is not a part of business carried on within or without the state of a unitary character shall be separately allocated to the state in which such activity is conducted;

1           d.    In the case of a manufacturing or processing  
2               enterprise the business of which in Oklahoma consists  
3               solely of marketing its products by:

4               (1)   sales having a situs without this state, shipped  
5                   directly to a point from without the state to a  
6                   purchaser within the state, commonly known as  
7                   interstate sales,

8               (2)   sales of the product stored in public warehouses  
9                   within the state pursuant to "in transit"  
10                  tariffs, as prescribed and allowed by the  
11                  Interstate Commerce Commission, to a purchaser  
12                  within the state,

13              (3)   sales of the product stored in public warehouses  
14                  within the state where the shipment to such  
15                  warehouses is not covered by "in transit"  
16                  tariffs, as prescribed and allowed by the  
17                  Interstate Commerce Commission, to a purchaser  
18                  within or without the state,

19              the Oklahoma net income shall, at the option of the  
20              taxpayer, be that portion of the total net income of  
21              the taxpayer for federal income tax purposes derived  
22              from the manufacture and/or processing and sales  
23              everywhere as determined by the ratio of the sales  
24              defined in this section made to the purchaser within

1 the state to the total sales everywhere. The term  
2 "public warehouse" as used in this subparagraph means  
3 a licensed public warehouse, the principal business of  
4 which is warehousing merchandise for the public;

5 e. In the case of insurance companies, Oklahoma taxable  
6 income shall be taxable income of the taxpayer for  
7 federal tax purposes, as adjusted for the adjustments  
8 provided pursuant to the provisions of paragraphs 1  
9 and 2 of this subsection, apportioned as follows:

10 (1) except as otherwise provided by division (2) of  
11 this subparagraph, taxable income of an insurance  
12 company for a taxable year shall be apportioned  
13 to this state by multiplying such income by a  
14 fraction, the numerator of which is the direct  
15 premiums written for insurance on property or  
16 risks in this state, and the denominator of which  
17 is the direct premiums written for insurance on  
18 property or risks everywhere. For purposes of  
19 this subsection, the term "direct premiums  
20 written" means the total amount of direct  
21 premiums written, assessments and annuity  
22 considerations as reported for the taxable year  
23 on the annual statement filed by the company with  
24 the Insurance Commissioner in the form approved

1 by the National Association of Insurance  
2 Commissioners, or such other form as may be  
3 prescribed in lieu thereof,

4 (2) if the principal source of premiums written by an  
5 insurance company consists of premiums for  
6 reinsurance accepted by it, the taxable income of  
7 such company shall be apportioned to this state  
8 by multiplying such income by a fraction, the  
9 numerator of which is the sum of (a) direct  
10 premiums written for insurance on property or  
11 risks in this state, plus (b) premiums written  
12 for reinsurance accepted in respect of property  
13 or risks in this state, and the denominator of  
14 which is the sum of (c) direct premiums written  
15 for insurance on property or risks everywhere,  
16 plus (d) premiums written for reinsurance  
17 accepted in respect of property or risks  
18 everywhere. For purposes of this paragraph,  
19 premiums written for reinsurance accepted in  
20 respect of property or risks in this state,  
21 whether or not otherwise determinable, may at the  
22 election of the company be determined on the  
23 basis of the proportion which premiums written  
24 for insurance accepted from companies

1                   commercially domiciled in Oklahoma bears to  
2                   premiums written for reinsurance accepted from  
3                   all sources, or alternatively in the proportion  
4                   which the sum of the direct premiums written for  
5                   insurance on property or risks in this state by  
6                   each ceding company from which reinsurance is  
7                   accepted bears to the sum of the total direct  
8                   premiums written by each such ceding company for  
9                   the taxable year.

10           5. The net income or loss remaining after the separate  
11 allocation in paragraph 4 of this subsection, being that which is  
12 derived from a unitary business enterprise, shall be apportioned to  
13 this state on the basis of the arithmetical average of three factors  
14 consisting of property, payroll and sales or gross revenue  
15 enumerated as subparagraphs a, b and c of this paragraph. Net  
16 income or loss as used in this paragraph includes that derived from  
17 patent or copyright royalties, purchase discounts, and interest on  
18 accounts receivable relating to or arising from a business activity,  
19 the income from which is apportioned pursuant to this subsection,  
20 including the sale or other disposition of such property and any  
21 other property used in the unitary enterprise. Deductions used in  
22 computing such net income or loss shall not include taxes based on  
23 or measured by income. Provided, for corporations whose property  
24 for purposes of the tax imposed by Section 2355 of this title has an



1 initial investment cost equaling or exceeding Two Hundred Million  
2 Dollars (\$200,000,000.00) and such investment is made on or after  
3 July 1, 1997, or for corporations which expand their property or  
4 facilities in this state and such expansion has an investment cost  
5 equaling or exceeding Two Hundred Million Dollars (\$200,000,000.00)  
6 over a period not to exceed three (3) years, and such expansion is  
7 commenced on or after January 1, 2000, the three factors shall be  
8 apportioned with property and payroll, each comprising twenty-five  
9 percent (25%) of the apportionment factor and sales comprising fifty  
10 percent (50%) of the apportionment factor. The apportionment  
11 factors shall be computed as follows:

12           a. The property factor is a fraction, the numerator of  
13               which is the average value of the taxpayer's real and  
14               tangible personal property owned or rented and used in  
15               this state during the tax period and the denominator  
16               of which is the average value of all the taxpayer's  
17               real and tangible personal property everywhere owned  
18               or rented and used during the tax period.

19           (1) Property, the income from which is separately  
20               allocated in paragraph 4 of this subsection,  
21               shall not be included in determining this  
22               fraction. The numerator of the fraction shall  
23               include a portion of the investment in  
24               transportation and other equipment having no

1 fixed situs, such as rolling stock, buses, trucks  
2 and trailers, including machinery and equipment  
3 carried thereon, airplanes, salespersons'  
4 automobiles and other similar equipment, in the  
5 proportion that miles traveled in Oklahoma by  
6 such equipment bears to total miles traveled,

7 (2) Property owned by the taxpayer is valued at its  
8 original cost. Property rented by the taxpayer  
9 is valued at eight times the net annual rental  
10 rate. Net annual rental rate is the annual  
11 rental rate paid by the taxpayer, less any annual  
12 rental rate received by the taxpayer from  
13 subrentals,

14 (3) The average value of property shall be determined  
15 by averaging the values at the beginning and  
16 ending of the tax period but the Oklahoma Tax  
17 Commission may require the averaging of monthly  
18 values during the tax period if reasonably  
19 required to reflect properly the average value of  
20 the taxpayer's property;

21 b. The payroll factor is a fraction, the numerator of  
22 which is the total compensation for services rendered  
23 in the state during the tax period, and the  
24 denominator of which is the total compensation for

1 services rendered everywhere during the tax period.

2 "Compensation", as used in this subsection means those  
3 paid-for services to the extent related to the unitary  
4 business but does not include officers' salaries,  
5 wages and other compensation.

6 (1) In the case of a transportation enterprise, the  
7 numerator of the fraction shall include a portion  
8 of such expenditure in connection with employees  
9 operating equipment over a fixed route, such as  
10 railroad employees, airline pilots, or bus  
11 drivers, in this state only a part of the time,  
12 in the proportion that mileage traveled in  
13 Oklahoma bears to total mileage traveled by such  
14 employees,

15 (2) In any case the numerator of the fraction shall  
16 include a portion of such expenditures in  
17 connection with itinerant employees, such as  
18 traveling salespersons, in this state only a part  
19 of the time, in the proportion that time spent in  
20 Oklahoma bears to total time spent in furtherance  
21 of the enterprise by such employees;

22 c. The sales factor is a fraction, the numerator of which  
23 is the total sales or gross revenue of the taxpayer in  
24 this state during the tax period, and the denominator

1 of which is the total sales or gross revenue of the  
2 taxpayer everywhere during the tax period. "Sales",  
3 as used in this subsection does not include sales or  
4 gross revenue which are separately allocated in  
5 paragraph 4 of this subsection.

6 (1) Sales of tangible personal property have a situs  
7 in this state if the property is delivered or  
8 shipped to a purchaser other than the United  
9 States government, within this state regardless  
10 of the FOB point or other conditions of the sale;  
11 or the property is shipped from an office, store,  
12 warehouse, factory or other place of storage in  
13 this state and (a) the purchaser is the United  
14 States government or (b) the taxpayer is not  
15 doing business in the state of the destination of  
16 the shipment.

17 (2) In the case of a railroad or interurban railway  
18 enterprise, the numerator of the fraction shall  
19 not be less than the allocation of revenues to  
20 this state as shown in its annual report to the  
21 Corporation Commission.

22 (3) In the case of an airline, truck or bus  
23 enterprise or freight car, tank car, refrigerator  
24 car or other railroad equipment enterprise, the

1 numerator of the fraction shall include a portion  
2 of revenue from interstate transportation in the  
3 proportion that interstate mileage traveled in  
4 Oklahoma bears to total interstate mileage  
5 traveled.

6 (4) In the case of an oil, gasoline or gas pipeline  
7 enterprise, the numerator of the fraction shall  
8 be either the total of traffic units of the  
9 enterprise within Oklahoma or the revenue  
10 allocated to Oklahoma based upon miles moved, at  
11 the option of the taxpayer, and the denominator  
12 of which shall be the total of traffic units of  
13 the enterprise or the revenue of the enterprise  
14 everywhere as appropriate to the numerator. A  
15 "traffic unit" is hereby defined as the  
16 transportation for a distance of one (1) mile of  
17 one (1) barrel of oil, one (1) gallon of gasoline  
18 or one thousand (1,000) cubic feet of natural or  
19 casinghead gas, as the case may be.

20 (5) In the case of a telephone or telegraph or other  
21 communication enterprise, the numerator of the  
22 fraction shall include that portion of the  
23 interstate revenue as is allocated pursuant to  
24 the accounting procedures prescribed by the

1 Federal Communications Commission; provided that  
2 in respect to each corporation or business entity  
3 required by the Federal Communications Commission  
4 to keep its books and records in accordance with  
5 a uniform system of accounts prescribed by such  
6 Commission, the intrastate net income shall be  
7 determined separately in the manner provided by  
8 such uniform system of accounts and only the  
9 interstate income shall be subject to allocation  
10 pursuant to the provisions of this subsection.  
11 Provided further, that the gross revenue factors  
12 shall be those as are determined pursuant to the  
13 accounting procedures prescribed by the Federal  
14 Communications Commission.

15 In any case where the apportionment of the three factors  
16 prescribed in this paragraph attributes to Oklahoma a portion of net  
17 income of the enterprise out of all appropriate proportion to the  
18 property owned and/or business transacted within this state, because  
19 of the fact that one or more of the factors so prescribed are not  
20 employed to any appreciable extent in furtherance of the enterprise;  
21 or because one or more factors not so prescribed are employed to a  
22 considerable extent in furtherance of the enterprise; or because of  
23 other reasons, the Tax Commission is empowered to permit, after a  
24 showing by taxpayer that an excessive portion of net income has been

1 attributed to Oklahoma, or require, when in its judgment an  
2 insufficient portion of net income has been attributed to Oklahoma,  
3 the elimination, substitution, or use of additional factors, or  
4 reduction or increase in the weight of such prescribed factors.  
5 Provided, however, that any such variance from such prescribed  
6 factors which has the effect of increasing the portion of net income  
7 attributable to Oklahoma must not be inherently arbitrary, and  
8 application of the recomputed final apportionment to the net income  
9 of the enterprise must attribute to Oklahoma only a reasonable  
10 portion thereof.

11       6. For calendar years 1997 and 1998, the owner of a new or  
12 expanded agricultural commodity processing facility in this state  
13 may exclude from Oklahoma taxable income, or in the case of an  
14 individual, the Oklahoma adjusted gross income, fifteen percent  
15 (15%) of the investment by the owner in the new or expanded  
16 agricultural commodity processing facility. For calendar year 1999,  
17 and all subsequent years, the percentage, not to exceed fifteen  
18 percent (15%), available to the owner of a new or expanded  
19 agricultural commodity processing facility in this state claiming  
20 the exemption shall be adjusted annually so that the total estimated  
21 reduction in tax liability does not exceed One Million Dollars  
22 (\$1,000,000.00) annually. The Tax Commission shall promulgate rules  
23 for determining the percentage of the investment which each eligible  
24 taxpayer may exclude. The exclusion provided by this paragraph

1 shall be taken in the taxable year when the investment is made. In  
2 the event the total reduction in tax liability authorized by this  
3 paragraph exceeds One Million Dollars (\$1,000,000.00) in any  
4 calendar year, the Tax Commission shall permit any excess over One  
5 Million Dollars (\$1,000,000.00) and shall factor such excess into  
6 the percentage for subsequent years. Any amount of the exemption  
7 permitted to be excluded pursuant to the provisions of this  
8 paragraph but not used in any year may be carried forward as an  
9 exemption from income pursuant to the provisions of this paragraph  
10 for a period not exceeding six (6) years following the year in which  
11 the investment was originally made.

12 For purposes of this paragraph:

13 a. "Agricultural commodity processing facility" means  
14 building, structures, fixtures and improvements used  
15 or operated primarily for the processing or production  
16 of marketable products from agricultural commodities.  
17 The term shall also mean a dairy operation that  
18 requires a depreciable investment of at least Two  
19 Hundred Fifty Thousand Dollars (\$250,000.00) and which  
20 produces milk from dairy cows. The term does not  
21 include a facility that provides only, and nothing  
22 more than, storage, cleaning, drying or transportation  
23 of agricultural commodities, and  
24



1           b.    "Facility" means each part of the facility which is  
2                used in a process primarily for:

3                (1)   the processing of agricultural commodities,  
4                       including receiving or storing agricultural  
5                       commodities, or the production of milk at a dairy  
6                       operation,

7                (2)   transporting the agricultural commodities or  
8                       product before, during or after the processing,  
9                       or

10              (3)   packaging or otherwise preparing the product for  
11                     sale or shipment.

12           7.   Despite any provision to the contrary in paragraph 3 of this  
13 subsection, for taxable years beginning after December 31, 1999, in  
14 the case of a taxpayer which has a farming loss, such farming loss  
15 shall be considered a net operating loss carryback in accordance  
16 with and to the extent of the Internal Revenue Code, 26 U.S.C.,  
17 Section 172(b)(G). However, the amount of the net operating loss  
18 carryback shall not exceed the lesser of:

19           a.    Sixty Thousand Dollars (\$60,000.00), or

20           b.    the loss properly shown on Schedule F of the Internal  
21                   Revenue Service Form 1040 reduced by one-half (1/2) of  
22                   the income from all other sources other than reflected  
23                   on Schedule F.

1        8. In taxable years beginning after December 31, 1995, all  
2 qualified wages equal to the federal income tax credit set forth in  
3 26 U.S.C.A., Section 45A, shall be deducted from taxable income.  
4 The deduction allowed pursuant to this paragraph shall only be  
5 permitted for the tax years in which the federal tax credit pursuant  
6 to 26 U.S.C.A., Section 45A, is allowed. For purposes of this  
7 paragraph, "qualified wages" means those wages used to calculate the  
8 federal credit pursuant to 26 U.S.C.A., Section 45A.

9        9. In taxable years beginning after December 31, 2005, an  
10 employer that is eligible for and utilizes the Safety Pays OSHA  
11 Consultation Service provided by the Oklahoma Department of Labor  
12 shall receive an exemption from taxable income in the amount of One  
13 Thousand Dollars (\$1,000.00) for the tax year that the service is  
14 utilized.

15        10. For taxable years beginning on or after January 1, 2010,  
16 there shall be added to Oklahoma taxable income an amount equal to  
17 the amount of deferred income not included in such taxable income  
18 pursuant to Section 108(i)(1) of the Internal Revenue Code of 1986  
19 as amended by Section 1231 of the American Recovery and Reinvestment  
20 Act of 2009 (P.L. No. 111-5). There shall be subtracted from  
21 Oklahoma taxable income an amount equal to the amount of deferred  
22 income included in such taxable income pursuant to Section 108(i)(1)  
23 of the Internal Revenue Code by Section 1231 of the American  
24 Recovery and Reinvestment Act of 2009 (P.L. No. 111-5).

1        11. For taxable years beginning on or after January 1, 2019,  
2 there shall be subtracted from Oklahoma taxable income or adjusted  
3 gross income any item of income or gain, and there shall be added to  
4 Oklahoma taxable income or adjusted gross income any item of loss or  
5 deduction that in the absence of an election pursuant to the  
6 provisions of the Pass-Through Entity Tax Equity Act of 2019 would  
7 be allocated to a member or to an indirect member of an electing  
8 pass-through entity pursuant to Section 2351 et seq. of this title,  
9 if (i) the electing pass-through entity has accounted for such item  
10 in computing its Oklahoma net entity income or loss pursuant to the  
11 provisions of the Pass-Through Entity Tax Equity Act of 2019, and  
12 (ii) the total amount of tax attributable to any resulting Oklahoma  
13 net entity income has been paid. The Oklahoma Tax Commission shall  
14 promulgate rules for the reporting of such exclusion to direct and  
15 indirect members of the electing pass-through entity. As used in  
16 this paragraph, "electing pass-through entity", "indirect member",  
17 and "member" shall be defined in the same manner as prescribed by  
18 Section ~~2~~ 2355.1P-2 of this ~~act~~ title. Notwithstanding the  
19 application of this paragraph, the adjusted tax basis of any  
20 ownership interest in a pass-through entity for purposes of Section  
21 2351 et seq. of this title shall be equal to its adjusted tax basis  
22 for federal income tax purposes.

23        B. 1. The taxable income of any corporation shall be further  
24 adjusted to arrive at Oklahoma taxable income, except those

1 corporations electing treatment as provided in subchapter S of the  
2 Internal Revenue Code, 26 U.S.C., Section 1361 et seq., and Section  
3 2365 of this title, deductions pursuant to the provisions of the  
4 Accelerated Cost Recovery System as defined and allowed in the  
5 Economic Recovery Tax Act of 1981, Public Law 97-34, 26 U.S.C.,  
6 Section 168, for depreciation of assets placed into service after  
7 December 31, 1981, shall not be allowed in calculating Oklahoma  
8 taxable income. Such corporations shall be allowed a deduction for  
9 depreciation of assets placed into service after December 31, 1981,  
10 in accordance with provisions of the Internal Revenue Code, 26  
11 U.S.C., Section 1 et seq., in effect immediately prior to the  
12 enactment of the Accelerated Cost Recovery System. The Oklahoma tax  
13 basis for all such assets placed into service after December 31,  
14 1981, calculated in this section shall be retained and utilized for  
15 all Oklahoma income tax purposes through the final disposition of  
16 such assets.

17 Notwithstanding any other provisions of the Oklahoma Income Tax  
18 Act, Section 2351 et seq. of this title, or of the Internal Revenue  
19 Code to the contrary, this subsection shall control calculation of  
20 depreciation of assets placed into service after December 31, 1981,  
21 and before January 1, 1983.

22 For assets placed in service and held by a corporation in which  
23 accelerated cost recovery system was previously disallowed, an  
24 adjustment to taxable income is required in the first taxable year

1 beginning after December 31, 1982, to reconcile the basis of such  
2 assets to the basis allowed in the Internal Revenue Code. The  
3 purpose of this adjustment is to equalize the basis and allowance  
4 for depreciation accounts between that reported to the Internal  
5 Revenue Service and that reported to Oklahoma.

6 2. For tax years beginning on or after January 1, 2009, and  
7 ending on or before December 31, 2009, there shall be added to  
8 Oklahoma taxable income any amount in excess of One Hundred Seventy-  
9 five Thousand Dollars (\$175,000.00) which has been deducted as a  
10 small business expense under Internal Revenue Code, Section 179 as  
11 provided in the American Recovery and Reinvestment Act of 2009.

12 C. 1. For taxable years beginning after December 31, 1987, the  
13 taxable income of any corporation shall be further adjusted to  
14 arrive at Oklahoma taxable income for transfers of technology to  
15 qualified small businesses located in Oklahoma. Such transferor  
16 corporation shall be allowed an exemption from taxable income of an  
17 amount equal to the amount of royalty payment received as a result  
18 of such transfer; provided, however, such amount shall not exceed  
19 ten percent (10%) of the amount of gross proceeds received by such  
20 transferor corporation as a result of the technology transfer. Such  
21 exemption shall be allowed for a period not to exceed ten (10) years  
22 from the date of receipt of the first royalty payment accruing from  
23 such transfer. No exemption may be claimed for transfers of  
24

1 technology to qualified small businesses made prior to January 1,  
2 1988.

3 2. For purposes of this subsection:

4 a. "Qualified small business" means an entity, whether  
5 organized as a corporation, partnership, or  
6 proprietorship, organized for profit with its  
7 principal place of business located within this state  
8 and which meets the following criteria:

9 (1) Capitalization of not more than Two Hundred Fifty  
10 Thousand Dollars (\$250,000.00),

11 (2) Having at least fifty percent (50%) of its  
12 employees and assets located in Oklahoma at the  
13 time of the transfer, and

14 (3) Not a subsidiary or affiliate of the transferor  
15 corporation;

16 b. "Technology" means a proprietary process, formula,  
17 pattern, device or compilation of scientific or  
18 technical information which is not in the public  
19 domain;

20 c. "Transferor corporation" means a corporation which is  
21 the exclusive and undisputed owner of the technology  
22 at the time the transfer is made; and  
23  
24

1           d.   "Gross proceeds" means the total amount of  
2               consideration for the transfer of technology, whether  
3               the consideration is in money or otherwise.

4           D. 1. For taxable years beginning after December 31, 2005, the  
5 taxable income of any corporation, estate or trust, shall be further  
6 adjusted for qualifying gains receiving capital treatment. Such  
7 corporations, estates or trusts shall be allowed a deduction from  
8 Oklahoma taxable income for the amount of qualifying gains receiving  
9 capital treatment earned by the corporation, estate or trust during  
10 the taxable year and included in the federal taxable income of such  
11 corporation, estate or trust.

12           2. As used in this subsection:

13           a.   "qualifying gains receiving capital treatment" means  
14               the amount of net capital gains, as defined in Section  
15               1222(11) of the Internal Revenue Code, included in the  
16               federal income tax return of the corporation, estate  
17               or trust that result from:

18               (1) the sale of real property or tangible personal  
19                   property located within Oklahoma that has been  
20                   directly or indirectly owned by the corporation,  
21                   estate or trust for a holding period of at least  
22                   five (5) years prior to the date of the  
23                   transaction from which such net capital gains  
24                   arise,

1 (2) the sale of stock or on the sale of an ownership  
2 interest in an Oklahoma company, limited  
3 liability company, or partnership where such  
4 stock or ownership interest has been directly or  
5 indirectly owned by the corporation, estate or  
6 trust for a holding period of at least three (3)  
7 years prior to the date of the transaction from  
8 which the net capital gains arise, or

9 (3) the sale of real property, tangible personal  
10 property or intangible personal property located  
11 within Oklahoma as part of the sale of all or  
12 substantially all of the assets of an Oklahoma  
13 company, limited liability company, or  
14 partnership where such property has been directly  
15 or indirectly owned by such entity owned by the  
16 owners of such entity, and used in or derived  
17 from such entity for a period of at least three  
18 (3) years prior to the date of the transaction  
19 from which the net capital gains arise,

20 b. "holding period" means an uninterrupted period of  
21 time. The holding period shall include any additional  
22 period when the property was held by another  
23 individual or entity, if such additional period is  
24



1 included in the taxpayer's holding period for the  
2 asset pursuant to the Internal Revenue Code,

3 c. "Oklahoma company", "limited liability company", or  
4 "partnership" means an entity whose primary  
5 headquarters have been located in Oklahoma for at  
6 least three (3) uninterrupted years prior to the date  
7 of the transaction from which the net capital gains  
8 arise,

9 d. "direct" means the taxpayer directly owns the asset,  
10 and

11 e. "indirect" means the taxpayer owns an interest in a  
12 pass-through entity (or chain of pass-through  
13 entities) that sells the asset that gives rise to the  
14 qualifying gains receiving capital treatment.

15 (1) With respect to sales of real property or  
16 tangible personal property located within  
17 Oklahoma, the deduction described in this  
18 subsection shall not apply unless the pass-  
19 through entity that makes the sale has held the  
20 property for not less than five (5) uninterrupted  
21 years prior to the date of the transaction that  
22 created the capital gain, and each pass-through  
23 entity included in the chain of ownership has  
24 been a member, partner, or shareholder of the

1 pass-through entity in the tier immediately below  
2 it for an uninterrupted period of not less than  
3 five (5) years.

4 (2) With respect to sales of stock or ownership  
5 interest in or sales of all or substantially all  
6 of the assets of an Oklahoma company, limited  
7 liability company, or partnership, the deduction  
8 described in this subsection shall not apply  
9 unless the pass-through entity that makes the  
10 sale has held the stock or ownership interest or  
11 the assets for not less than three (3)  
12 uninterrupted years prior to the date of the  
13 transaction that created the capital gain, and  
14 each pass-through entity included in the chain of  
15 ownership has been a member, partner or  
16 shareholder of the pass-through entity in the  
17 tier immediately below it for an uninterrupted  
18 period of not less than three (3) years.

19 E. The Oklahoma adjusted gross income of any individual  
20 taxpayer shall be further adjusted as follows to arrive at Oklahoma  
21 taxable income:

22 1. a. In the case of individuals, there shall be added or  
23 deducted, as the case may be, the difference necessary  
24 to allow personal exemptions of One Thousand Dollars

1 (\$1,000.00) in lieu of the personal exemptions allowed  
2 by the Internal Revenue Code.

3 b. There shall be allowed an additional exemption of One  
4 Thousand Dollars (\$1,000.00) for each taxpayer or  
5 spouse who is blind at the close of the tax year. For  
6 purposes of this subparagraph, an individual is blind  
7 only if the central visual acuity of the individual  
8 does not exceed 20/200 in the better eye with  
9 correcting lenses, or if the visual acuity of the  
10 individual is greater than 20/200, but is accompanied  
11 by a limitation in the fields of vision such that the  
12 widest diameter of the visual field subtends an angle  
13 no greater than twenty (20) degrees.

14 c. There shall be allowed an additional exemption of One  
15 Thousand Dollars (\$1,000.00) for each taxpayer or  
16 spouse who is sixty-five (65) years of age or older at  
17 the close of the tax year based upon the filing status  
18 and federal adjusted gross income of the taxpayer.  
19 Taxpayers with the following filing status may claim  
20 this exemption if the federal adjusted gross income  
21 does not exceed:

22 (1) Twenty-five Thousand Dollars (\$25,000.00) if  
23 married and filing jointly;  
24

- 1           (2) Twelve Thousand Five Hundred Dollars (\$12,500.00)  
2           if married and filing separately;  
3           (3) Fifteen Thousand Dollars (\$15,000.00) if single;  
4           and  
5           (4) Nineteen Thousand Dollars (\$19,000.00) if a  
6           qualifying head of household.

7           Provided, for taxable years beginning after December  
8           31, 1999, amounts included in the calculation of  
9           federal adjusted gross income pursuant to the  
10          conversion of a traditional individual retirement  
11          account to a Roth individual retirement account shall  
12          be excluded from federal adjusted gross income for  
13          purposes of the income thresholds provided in this  
14          subparagraph.

- 15          2.    a.   For taxable years beginning on or before December 31,  
16                2005, in the case of individuals who use the standard  
17                deduction in determining taxable income, there shall  
18                be added or deducted, as the case may be, the  
19                difference necessary to allow a standard deduction in  
20                lieu of the standard deduction allowed by the Internal  
21                Revenue Code, in an amount equal to the larger of  
22                fifteen percent (15%) of the Oklahoma adjusted gross  
23                income or One Thousand Dollars (\$1,000.00), but not to  
24                exceed Two Thousand Dollars (\$2,000.00), except that

1 in the case of a married individual filing a separate  
2 return such deduction shall be the larger of fifteen  
3 percent (15%) of such Oklahoma adjusted gross income  
4 or Five Hundred Dollars (\$500.00), but not to exceed  
5 the maximum amount of One Thousand Dollars  
6 (\$1,000.00).

7 b. For taxable years beginning on or after January 1,  
8 2006, and before January 1, 2007, in the case of  
9 individuals who use the standard deduction in  
10 determining taxable income, there shall be added or  
11 deducted, as the case may be, the difference necessary  
12 to allow a standard deduction in lieu of the standard  
13 deduction allowed by the Internal Revenue Code, in an  
14 amount equal to:

15 (1) Three Thousand Dollars (\$3,000.00), if the filing  
16 status is married filing joint, head of household  
17 or qualifying widow; or

18 (2) Two Thousand Dollars (\$2,000.00), if the filing  
19 status is single or married filing separate.

20 c. For the taxable year beginning on January 1, 2007, and  
21 ending December 31, 2007, in the case of individuals  
22 who use the standard deduction in determining taxable  
23 income, there shall be added or deducted, as the case  
24 may be, the difference necessary to allow a standard

1 deduction in lieu of the standard deduction allowed by  
2 the Internal Revenue Code, in an amount equal to:

3 (1) Five Thousand Five Hundred Dollars (\$5,500.00),  
4 if the filing status is married filing joint or  
5 qualifying widow; or

6 (2) Four Thousand One Hundred Twenty-five Dollars  
7 (\$4,125.00) for a head of household; or

8 (3) Two Thousand Seven Hundred Fifty Dollars  
9 (\$2,750.00), if the filing status is single or  
10 married filing separate.

11 d. For the taxable year beginning on January 1, 2008, and  
12 ending December 31, 2008, in the case of individuals  
13 who use the standard deduction in determining taxable  
14 income, there shall be added or deducted, as the case  
15 may be, the difference necessary to allow a standard  
16 deduction in lieu of the standard deduction allowed by  
17 the Internal Revenue Code, in an amount equal to:

18 (1) Six Thousand Five Hundred Dollars (\$6,500.00), if  
19 the filing status is married filing joint or  
20 qualifying widow, or

21 (2) Four Thousand Eight Hundred Seventy-five Dollars  
22 (\$4,875.00) for a head of household, or  
23  
24

(3) Three Thousand Two Hundred Fifty Dollars  
(\$3,250.00), if the filing status is single or  
married filing separate.

e. For the taxable year beginning on January 1, 2009, and  
ending December 31, 2009, in the case of individuals  
who use the standard deduction in determining taxable  
income, there shall be added or deducted, as the case  
may be, the difference necessary to allow a standard  
deduction in lieu of the standard deduction allowed by  
the Internal Revenue Code, in an amount equal to:

(1) Eight Thousand Five Hundred Dollars (\$8,500.00),  
if the filing status is married filing joint or  
qualifying widow, or

(2) Six Thousand Three Hundred Seventy-five Dollars  
(\$6,375.00) for a head of household, or

(3) Four Thousand Two Hundred Fifty Dollars  
(\$4,250.00), if the filing status is single or  
married filing separate.

Oklahoma adjusted gross income shall be increased by  
any amounts paid for motor vehicle excise taxes which  
were deducted as allowed by the Internal Revenue Code.

f. For taxable years beginning on or after January 1,  
2010, and ending on December 31, 2016, in the case of  
individuals who use the standard deduction in

determining taxable income, there shall be added or deducted, as the case may be, the difference necessary to allow a standard deduction equal to the standard deduction allowed by the Internal Revenue Code, based upon the amount and filing status prescribed by such Code for purposes of filing federal individual income tax returns.

g. For taxable years beginning on or after January 1, 2017, in the case of individuals who use the standard deduction in determining taxable income, there shall be added or deducted, as the case may be, the difference necessary to allow a standard deduction in lieu of the standard deduction allowed by the Internal Revenue Code, as follows:

- (1) Six Thousand Three Hundred Fifty Dollars (\$6,350.00) for single or married filing separately,
- (2) Twelve Thousand Seven Hundred Dollars (\$12,700.00) for married filing jointly or qualifying widower with dependent child, and
- (3) Nine Thousand Three Hundred Fifty Dollars (\$9,350.00) for head of household.

3. a. In the case of resident and part-year resident individuals having adjusted gross income from sources



1 both within and without the state, the itemized or  
2 standard deductions and personal exemptions shall be  
3 reduced to an amount which is the same portion of the  
4 total thereof as Oklahoma adjusted gross income is of  
5 adjusted gross income. To the extent itemized  
6 deductions include allowable moving expense, proration  
7 of moving expense shall not be required or permitted  
8 but allowable moving expense shall be fully deductible  
9 for those taxpayers moving within or into Oklahoma and  
10 no part of moving expense shall be deductible for  
11 those taxpayers moving without or out of Oklahoma.  
12 All other itemized or standard deductions and personal  
13 exemptions shall be subject to proration as provided  
14 by law.

- 15 b. For taxable years beginning on or after January 1,  
16 2018, the net amount of itemized deductions allowable  
17 on an Oklahoma income tax return, subject to the  
18 provisions of paragraph 24 of this subsection, shall  
19 not exceed Seventeen Thousand Dollars (\$17,000.00).  
20 For purposes of this subparagraph, charitable  
21 contributions and medical expenses deductible for  
22 federal income tax purposes shall be excluded from the  
23 amount of Seventeen Thousand Dollars (\$17,000.00) as  
24 specified by this subparagraph.

1        4. A resident individual with a physical disability  
2        constituting a substantial ~~handicap~~ impediment to employment may  
3        deduct from Oklahoma adjusted gross income such expenditures to  
4        modify a motor vehicle, home or workplace as are necessary to  
5        compensate for his or her ~~handicap~~ disability. A veteran certified  
6        by the Department of Veterans Affairs of the federal government as  
7        having a service-connected disability shall be conclusively presumed  
8        to be an individual with a physical disability constituting a  
9        substantial ~~handicap~~ impediment to employment. The Tax Commission  
10       shall promulgate rules containing a list of combinations of common  
11       disabilities and modifications which may be presumed to qualify for  
12       this deduction. The Tax Commission shall prescribe necessary  
13       requirements for verification.

14       5.    a.    Before July 1, 2010, the first One Thousand Five  
15                Hundred Dollars (\$1,500.00) received by any person  
16                from the United States as salary or compensation in  
17                any form, other than retirement benefits, as a member  
18                of any component of the Armed Forces of the United  
19                States shall be deducted from taxable income.

20               b.    On or after July 1, 2010, one hundred percent (100%)  
21                of the income received by any person from the United  
22                States as salary or compensation in any form, other  
23                than retirement benefits, as a member of any component  
24

1 of the Armed Forces of the United States shall be  
2 deducted from taxable income.

3 c. Whenever the filing of a timely income tax return by a  
4 member of the Armed Forces of the United States is  
5 made impracticable or impossible of accomplishment by  
6 reason of:

7 (1) absence from the United States, which term  
8 includes only the states and the District of  
9 Columbia;

10 (2) absence from the State of Oklahoma while on  
11 active duty; or

12 (3) confinement in a hospital within the United  
13 States for treatment of wounds, injuries or  
14 disease,

15 the time for filing a return and paying an income tax  
16 shall be and is hereby extended without incurring  
17 liability for interest or penalties, to the fifteenth  
18 day of the third month following the month in which:

19 (a) Such individual shall return to the United  
20 States if the extension is granted pursuant  
21 to subparagraph a of this paragraph, return  
22 to the State of Oklahoma if the extension is  
23 granted pursuant to subparagraph b of this  
24 paragraph or be discharged from such

1 hospital if the extension is granted  
2 pursuant to subparagraph c of this  
3 paragraph; or

4 (b) An executor, administrator, or conservator  
5 of the estate of the taxpayer is appointed,  
6 whichever event occurs the earliest.

7 Provided, that the Tax Commission may, in its discretion, grant  
8 any member of the Armed Forces of the United States an extension of  
9 time for filing of income tax returns and payment of income tax  
10 without incurring liabilities for interest or penalties. Such  
11 extension may be granted only when in the judgment of the Tax  
12 Commission a good cause exists therefor and may be for a period in  
13 excess of six (6) months. A record of every such extension granted,  
14 and the reason therefor, shall be kept.

15 6. Before July 1, 2010, the salary or any other form of  
16 compensation, received from the United States by a member of any  
17 component of the Armed Forces of the United States, shall be  
18 deducted from taxable income during the time in which the person is  
19 detained by the enemy in a conflict, is a prisoner of war or is  
20 missing in action and not deceased; provided, after July 1, 2010,  
21 all such salary or compensation shall be subject to the deduction as  
22 provided pursuant to paragraph 5 of this subsection.

23 7. a. An individual taxpayer, whether resident or  
24 nonresident, may deduct an amount equal to the federal

1 income taxes paid by the taxpayer during the taxable  
2 year.

3 b. Federal taxes as described in subparagraph a of this  
4 paragraph shall be deductible by any individual  
5 taxpayer, whether resident or nonresident, only to the  
6 extent they relate to income subject to taxation  
7 pursuant to the provisions of the Oklahoma Income Tax  
8 Act. The maximum amount allowable in the preceding  
9 paragraph shall be prorated on the ratio of the  
10 Oklahoma adjusted gross income to federal adjusted  
11 gross income.

12 c. For the purpose of this paragraph, "federal income  
13 taxes paid" shall mean federal income taxes, surtaxes  
14 imposed on incomes or excess profits taxes, as though  
15 the taxpayer was on the accrual basis. In determining  
16 the amount of deduction for federal income taxes for  
17 tax year 2001, the amount of the deduction shall not  
18 be adjusted by the amount of any accelerated ten  
19 percent (10%) tax rate bracket credit or advanced  
20 refund of the credit received during the tax year  
21 provided pursuant to the federal Economic Growth and  
22 Tax Relief Reconciliation Act of 2001, P.L. No. 107-  
23 16, and the advanced refund of such credit shall not  
24 be subject to taxation.

d. The provisions of this paragraph shall apply to all taxable years ending after December 31, 1978, and beginning before January 1, 2006.

8. Retirement benefits not to exceed Five Thousand Five Hundred Dollars (\$5,500.00) for the 2004 tax year, Seven Thousand Five Hundred Dollars (\$7,500.00) for the 2005 tax year and Ten Thousand Dollars (\$10,000.00) for the 2006 tax year and all subsequent tax years, which are received by an individual from the civil service of the United States, the Oklahoma Public Employees Retirement System, the Teachers' Retirement System of Oklahoma, the Oklahoma Law Enforcement Retirement System, the Oklahoma Firefighters Pension and Retirement System, the Oklahoma Police Pension and Retirement System, the employee retirement systems created by counties pursuant to Section 951 et seq. of Title 19 of the Oklahoma Statutes, the Uniform Retirement System for Justices and Judges, the Oklahoma Wildlife Conservation Department Retirement Fund, the Oklahoma Employment Security Commission Retirement Plan, or the employee retirement systems created by municipalities pursuant to Section 48-101 et seq. of Title 11 of the Oklahoma Statutes shall be exempt from taxable income.

9. In taxable years beginning after December 31, 1984, Social Security benefits received by an individual shall be exempt from taxable income, to the extent such benefits are included in the

1 federal adjusted gross income pursuant to the provisions of Section  
2 86 of the Internal Revenue Code, 26 U.S.C., Section 86.

3 10. For taxable years beginning after December 31, 1994, lump-  
4 sum distributions from employer plans of deferred compensation,  
5 which are not qualified plans within the meaning of Section 401(a)  
6 of the Internal Revenue Code, 26 U.S.C., Section 401(a), and which  
7 are deposited in and accounted for within a separate bank account or  
8 brokerage account in a financial institution within this state,  
9 shall be excluded from taxable income in the same manner as a  
10 qualifying rollover contribution to an individual retirement account  
11 within the meaning of Section 408 of the Internal Revenue Code, 26  
12 U.S.C., Section 408. Amounts withdrawn from such bank or brokerage  
13 account, including any earnings thereon, shall be included in  
14 taxable income when withdrawn in the same manner as withdrawals from  
15 individual retirement accounts within the meaning of Section 408 of  
16 the Internal Revenue Code.

17 11. In taxable years beginning after December 31, 1995,  
18 contributions made to and interest received from a medical savings  
19 account established pursuant to Sections 2621 through 2623 of Title  
20 63 of the Oklahoma Statutes shall be exempt from taxable income.

21 12. For taxable years beginning after December 31, 1996, the  
22 Oklahoma adjusted gross income of any individual taxpayer who is a  
23 swine or poultry producer may be further adjusted for the deduction  
24 for depreciation allowed for new construction or expansion costs

1 which may be computed using the same depreciation method elected for  
2 federal income tax purposes except that the useful life shall be  
3 seven (7) years for purposes of this paragraph. If depreciation is  
4 allowed as a deduction in determining the adjusted gross income of  
5 an individual, any depreciation calculated and claimed pursuant to  
6 this section shall in no event be a duplication of any depreciation  
7 allowed or permitted on the federal income tax return of the  
8 individual.

9 13. a. In taxable years beginning after December 31, 2002,  
10 nonrecurring adoption expenses paid by a resident  
11 individual taxpayer in connection with:

12 (1) the adoption of a minor, or

13 (2) a proposed adoption of a minor which did not  
14 result in a decreed adoption,

15 may be deducted from the Oklahoma adjusted gross  
16 income.

17 b. The deductions for adoptions and proposed adoptions  
18 authorized by this paragraph shall not exceed Twenty  
19 Thousand Dollars (\$20,000.00) per calendar year.

20 c. The Tax Commission shall promulgate rules to implement  
21 the provisions of this paragraph which shall contain a  
22 specific list of nonrecurring adoption expenses which  
23 may be presumed to qualify for the deduction. The Tax  
24



1 Commission shall prescribe necessary requirements for  
2 verification.

3 d. "Nonrecurring adoption expenses" means adoption fees,  
4 court costs, medical expenses, attorney fees and  
5 expenses which are directly related to the legal  
6 process of adoption of a child including, but not  
7 limited to, costs relating to the adoption study,  
8 health and psychological examinations, transportation  
9 and reasonable costs of lodging and food for the child  
10 or adoptive parents which are incurred to complete the  
11 adoption process and are not reimbursed by other  
12 sources. The term "nonrecurring adoption expenses"  
13 shall not include attorney fees incurred for the  
14 purpose of litigating a contested adoption, from and  
15 after the point of the initiation of the contest,  
16 costs associated with physical remodeling, renovation  
17 and alteration of the adoptive parents' home or  
18 property, except for a special needs child as  
19 authorized by the court.

20 14. a. In taxable years beginning before January 1, 2005,  
21 retirement benefits not to exceed the amounts  
22 specified in this paragraph, which are received by an  
23 individual sixty-five (65) years of age or older and  
24 whose Oklahoma adjusted gross income is Twenty-five

1           Thousand Dollars (\$25,000.00) or less if the filing  
2           status is single, head of household, or married filing  
3           separate, or Fifty Thousand Dollars (\$50,000.00) or  
4           less if the filing status is married filing joint or  
5           qualifying widow, shall be exempt from taxable income.  
6           In taxable years beginning after December 31, 2004,  
7           retirement benefits not to exceed the amounts  
8           specified in this paragraph, which are received by an  
9           individual whose Oklahoma adjusted gross income is  
10          less than the qualifying amount specified in this  
11          paragraph, shall be exempt from taxable income.

12          b.   For purposes of this paragraph, the qualifying amount  
13          shall be as follows:

- 14           (1)   in taxable years beginning after December 31,  
15                2004, and prior to January 1, 2007, the  
16                qualifying amount shall be Thirty-seven Thousand  
17                Five Hundred Dollars (\$37,500.00) or less if the  
18                filing status is single, head of household, or  
19                married filing separate, or Seventy-five Thousand  
20                Dollars (\$75,000.00) or less if the filing status  
21                is married filing jointly or qualifying widow,  
22           (2)   in the taxable year beginning January 1, 2007,  
23                the qualifying amount shall be Fifty Thousand  
24                Dollars (\$50,000.00) or less if the filing status

1 is single, head of household, or married filing  
2 separate, or One Hundred Thousand Dollars  
3 (\$100,000.00) or less if the filing status is  
4 married filing jointly or qualifying widow,

5 (3) in the taxable year beginning January 1, 2008,  
6 the qualifying amount shall be Sixty-two Thousand  
7 Five Hundred Dollars (\$62,500.00) or less if the  
8 filing status is single, head of household, or  
9 married filing separate, or One Hundred Twenty-  
10 five Thousand Dollars (\$125,000.00) or less if  
11 the filing status is married filing jointly or  
12 qualifying widow,

13 (4) in the taxable year beginning January 1, 2009,  
14 the qualifying amount shall be One Hundred  
15 Thousand Dollars (\$100,000.00) or less if the  
16 filing status is single, head of household, or  
17 married filing separate, or Two Hundred Thousand  
18 Dollars (\$200,000.00) or less if the filing  
19 status is married filing jointly or qualifying  
20 widow, and

21 (5) in the taxable year beginning January 1, 2010,  
22 and subsequent taxable years, there shall be no  
23 limitation upon the qualifying amount.  
24

1           c.   For purposes of this paragraph, "retirement benefits"  
2               means the total distributions or withdrawals from the  
3               following:

4               (1)   an employee pension benefit plan which satisfies  
5                    the requirements of Section 401 of the Internal  
6                    Revenue Code, 26 U.S.C., Section 401,

7               (2)   an eligible deferred compensation plan that  
8                    satisfies the requirements of Section 457 of the  
9                    Internal Revenue Code, 26 U.S.C., Section 457,

10              (3)   an individual retirement account, annuity or  
11                    trust or simplified employee pension that  
12                    satisfies the requirements of Section 408 of the  
13                    Internal Revenue Code, 26 U.S.C., Section 408,

14              (4)   an employee annuity subject to the provisions of  
15                    Section 403(a) or (b) of the Internal Revenue  
16                    Code, 26 U.S.C., Section 403(a) or (b),

17              (5)   United States Retirement Bonds which satisfy the  
18                    requirements of Section 86 of the Internal  
19                    Revenue Code, 26 U.S.C., Section 86, or

20              (6)   lump-sum distributions from a retirement plan  
21                    which satisfies the requirements of Section  
22                    402(e) of the Internal Revenue Code, 26 U.S.C.,  
23                    Section 402(e).

d. The amount of the exemption provided by this paragraph shall be limited to Five Thousand Five Hundred Dollars (\$5,500.00) for the 2004 tax year, Seven Thousand Five Hundred Dollars (\$7,500.00) for the 2005 tax year and Ten Thousand Dollars (\$10,000.00) for the tax year 2006 and for all subsequent tax years. Any individual who claims the exemption provided for in paragraph 8 of this subsection shall not be permitted to claim a combined total exemption pursuant to this paragraph and paragraph 8 of this subsection in an amount exceeding Five Thousand Five Hundred Dollars (\$5,500.00) for the 2004 tax year, Seven Thousand Five Hundred Dollars (\$7,500.00) for the 2005 tax year and Ten Thousand Dollars (\$10,000.00) for the 2006 tax year and all subsequent tax years.

15. In taxable years beginning after December 31, 1999, for an individual engaged in production agriculture who has filed a Schedule F form with the taxpayer's federal income tax return for such taxable year, there shall be excluded from taxable income any amount which was included as federal taxable income or federal adjusted gross income and which consists of the discharge of an obligation by a creditor of the taxpayer incurred to finance the production of agricultural products.

1       16. In taxable years beginning December 31, 2000, an amount  
2 equal to one hundred percent (100%) of the amount of any scholarship  
3 or stipend received from participation in the Oklahoma Police Corps  
4 Program, as established in Section 2-140.3 of Title 47 of the  
5 Oklahoma Statutes shall be exempt from taxable income.

6       17. a. In taxable years beginning after December 31, 2001,  
7 and before January 1, 2005, there shall be allowed a  
8 deduction in the amount of contributions to accounts  
9 established pursuant to the Oklahoma College Savings  
10 Plan Act. The deduction shall equal the amount of  
11 contributions to accounts, but in no event shall the  
12 deduction for each contributor exceed Two Thousand  
13 Five Hundred Dollars (\$2,500.00) each taxable year for  
14 each account.

15       b. In taxable years beginning after December 31, 2004,  
16 each taxpayer shall be allowed a deduction for  
17 contributions to accounts established pursuant to the  
18 Oklahoma College Savings Plan Act. The maximum annual  
19 deduction shall equal the amount of contributions to  
20 all such accounts plus any contributions to such  
21 accounts by the taxpayer for prior taxable years after  
22 December 31, 2004, which were not deducted, but in no  
23 event shall the deduction for each tax year exceed Ten  
24 Thousand Dollars (\$10,000.00) for each individual

1 taxpayer or Twenty Thousand Dollars (\$20,000.00) for  
2 taxpayers filing a joint return. Any amount of a  
3 contribution that is not deducted by the taxpayer in  
4 the year for which the contribution is made may be  
5 carried forward as a deduction from income for the  
6 succeeding five (5) years. For taxable years  
7 beginning after December 31, 2005, deductions may be  
8 taken for contributions and rollovers made during a  
9 taxable year and up to April 15 of the succeeding  
10 year, or the due date of a taxpayer's state income tax  
11 return, excluding extensions, whichever is later.  
12 Provided, a deduction for the same contribution may  
13 not be taken for two (2) different taxable years.

14 c. In taxable years beginning after December 31, 2006,  
15 deductions for contributions made pursuant to  
16 subparagraph b of this paragraph shall be limited as  
17 follows:

18 (1) for a taxpayer who qualified for the five-year  
19 carryforward election and who takes a rollover or  
20 nonqualified withdrawal during that period, the  
21 tax deduction otherwise available pursuant to  
22 subparagraph b of this paragraph shall be reduced  
23 by the amount which is equal to the rollover or  
24 nonqualified withdrawal, and

1 (2) for a taxpayer who elects to take a rollover or  
2 nonqualified withdrawal within the same tax year  
3 in which a contribution was made to the  
4 taxpayer's account, the tax deduction otherwise  
5 available pursuant to subparagraph b of this  
6 paragraph shall be reduced by the amount of the  
7 contribution which is equal to the rollover or  
8 nonqualified withdrawal.

9 d. If a taxpayer elects to take a rollover on a  
10 contribution for which a deduction has been taken  
11 pursuant to subparagraph b of this paragraph within  
12 one (1) year of the date of contribution, the amount  
13 of such rollover shall be included in the adjusted  
14 gross income of the taxpayer in the taxable year of  
15 the rollover.

16 e. If a taxpayer makes a nonqualified withdrawal of  
17 contributions for which a deduction was taken pursuant  
18 to subparagraph b of this paragraph, such nonqualified  
19 withdrawal and any earnings thereon shall be included  
20 in the adjusted gross income of the taxpayer in the  
21 taxable year of the nonqualified withdrawal.

22 f. As used in this paragraph:  
23  
24



1           (1) "non-qualified withdrawal" means a withdrawal  
2           from an Oklahoma College Savings Plan account  
3           other than one of the following:  
4           (a) a qualified withdrawal,  
5           (b) a withdrawal made as a result of the death  
6           or disability of the designated beneficiary  
7           of an account,  
8           (c) a withdrawal that is made on the account of  
9           a scholarship or the allowance or payment  
10          described in Section 135(d)(1)(B) or (C) or  
11          by the Internal Revenue Code, received by  
12          the designated beneficiary to the extent the  
13          amount of the refund does not exceed the  
14          amount of the scholarship, allowance, or  
15          payment, or  
16          (d) a rollover or change of designated  
17          beneficiary as permitted by subsection F of  
18          Section 3970.7 of Title 70 of Oklahoma  
19          Statutes, and

20          (2) "rollover" means the transfer of funds from the  
21          Oklahoma College Savings Plan to any other plan  
22          under Section 529 of the Internal Revenue Code.

23          18. For taxable years beginning after December 31, 2005,  
24          retirement benefits received by an individual from any component of

1 the Armed Forces of the United States in an amount not to exceed the  
2 greater of seventy-five percent (75%) of such benefits or Ten  
3 Thousand Dollars (\$10,000.00) shall be exempt from taxable income  
4 but in no case less than the amount of the exemption provided by  
5 paragraph 14 of this subsection.

6 19. For taxable years beginning after December 31, 2006,  
7 retirement benefits received by federal civil service retirees,  
8 including survivor annuities, paid in lieu of Social Security  
9 benefits shall be exempt from taxable income to the extent such  
10 benefits are included in the federal adjusted gross income pursuant  
11 to the provisions of Section 86 of the Internal Revenue Code, 26  
12 U.S.C., Section 86, according to the following schedule:

- 13 a. in the taxable year beginning January 1, 2007, twenty  
14 percent (20%) of such benefits shall be exempt,
- 15 b. in the taxable year beginning January 1, 2008, forty  
16 percent (40%) of such benefits shall be exempt,
- 17 c. in the taxable year beginning January 1, 2009, sixty  
18 percent (60%) of such benefits shall be exempt,
- 19 d. in the taxable year beginning January 1, 2010, eighty  
20 percent (80%) of such benefits shall be exempt, and
- 21 e. in the taxable year beginning January 1, 2011, and  
22 subsequent taxable years, one hundred percent (100%)  
23 of such benefits shall be exempt.

1       20. a. For taxable years beginning after December 31, 2007, a  
2           resident individual may deduct up to Ten Thousand  
3           Dollars (\$10,000.00) from Oklahoma adjusted gross  
4           income if the individual, or the dependent of the  
5           individual, while living, donates one or more human  
6           organs of the individual to another human being for  
7           human organ transplantation. As used in this  
8           paragraph, "human organ" means all or part of a liver,  
9           pancreas, kidney, intestine, lung, or bone marrow. A  
10          deduction that is claimed under this paragraph may be  
11          claimed in the taxable year in which the human organ  
12          transplantation occurs.

13       b. An individual may claim this deduction only once, and  
14          the deduction may be claimed only for unreimbursed  
15          expenses that are incurred by the individual and  
16          related to the organ donation of the individual.

17       c. The Oklahoma Tax Commission shall promulgate rules to  
18          implement the provisions of this paragraph which shall  
19          contain a specific list of expenses which may be  
20          presumed to qualify for the deduction. The Tax  
21          Commission shall prescribe necessary requirements for  
22          verification.

23       21. For taxable years beginning after December 31, 2009, there  
24       shall be exempt from taxable income any amount received by the

1 beneficiary of the death benefit for an emergency medical technician  
2 or a registered emergency medical responder provided by Section 1-  
3 2505.1 of Title 63 of the Oklahoma Statutes.

4 22. For taxable years beginning after December 31, 2008,  
5 taxable income shall be increased by any unemployment compensation  
6 exempted under Section 85(c) of the Internal Revenue Code, 26  
7 U.S.C., Section 85(c) (2009).

8 23. For taxable years beginning after December 31, 2008, there  
9 shall be exempt from taxable income any payment in an amount less  
10 than Six Hundred Dollars (\$600.00) received by a person as an award  
11 for participation in a competitive livestock show event. For  
12 purposes of this paragraph, the payment shall be treated as a  
13 scholarship amount paid by the entity sponsoring the event and the  
14 sponsoring entity shall cause the payment to be categorized as a  
15 scholarship in its books and records.

16 24. For taxable years beginning on or after January 1, 2016,  
17 taxable income shall be increased by any amount of state and local  
18 sales or income taxes deducted under 26 U.S.C., Section 164 of the  
19 Internal Revenue Code. If the amount of state and local taxes  
20 deducted on the federal return is limited, taxable income on the  
21 state return shall be increased only by the amount actually deducted  
22 after any such limitations are applied.

23 F. 1. For taxable years beginning after December 31, 2004, a  
24 deduction from the Oklahoma adjusted gross income of any individual

1 taxpayer shall be allowed for qualifying gains receiving capital  
2 treatment that are included in the federal adjusted gross income of  
3 such individual taxpayer during the taxable year.

4 2. As used in this subsection:

5 a. "qualifying gains receiving capital treatment" means  
6 the amount of net capital gains, as defined in Section  
7 1222(11) of the Internal Revenue Code, included in an  
8 individual taxpayer's federal income tax return that  
9 result from:

10 (1) the sale of real property or tangible personal  
11 property located within Oklahoma that has been  
12 directly or indirectly owned by the individual  
13 taxpayer for a holding period of at least five  
14 (5) years prior to the date of the transaction  
15 from which such net capital gains arise,

16 (2) the sale of stock or the sale of a direct or  
17 indirect ownership interest in an Oklahoma  
18 company, limited liability company, or  
19 partnership where such stock or ownership  
20 interest has been directly or indirectly owned by  
21 the individual taxpayer for a holding period of  
22 at least two (2) years prior to the date of the  
23 transaction from which the net capital gains  
24 arise, or

1 (3) the sale of real property, tangible personal  
2 property or intangible personal property located  
3 within Oklahoma as part of the sale of all or  
4 substantially all of the assets of an Oklahoma  
5 company, limited liability company, or  
6 partnership or an Oklahoma proprietorship  
7 business enterprise where such property has been  
8 directly or indirectly owned by such entity or  
9 business enterprise or owned by the owners of  
10 such entity or business enterprise for a period  
11 of at least two (2) years prior to the date of  
12 the transaction from which the net capital gains  
13 arise,

14 b. "holding period" means an uninterrupted period of  
15 time. The holding period shall include any additional  
16 period when the property was held by another  
17 individual or entity, if such additional period is  
18 included in the taxpayer's holding period for the  
19 asset pursuant to the Internal Revenue Code,

20 c. "Oklahoma company," "limited liability company," or  
21 "partnership" means an entity whose primary  
22 headquarters have been located in Oklahoma for at  
23 least three (3) uninterrupted years prior to the date  
24

1 of the transaction from which the net capital gains  
2 arise,

3 d. "direct" means the individual taxpayer directly owns  
4 the asset,

5 e. "indirect" means the individual taxpayer owns an  
6 interest in a pass-through entity (or chain of pass-  
7 through entities) that sells the asset that gives rise  
8 to the qualifying gains receiving capital treatment.

9 (1) With respect to sales of real property or  
10 tangible personal property located within  
11 Oklahoma, the deduction described in this  
12 subsection shall not apply unless the pass-  
13 through entity that makes the sale has held the  
14 property for not less than five (5) uninterrupted  
15 years prior to the date of the transaction that  
16 created the capital gain, and each pass-through  
17 entity included in the chain of ownership has  
18 been a member, partner, or shareholder of the  
19 pass-through entity in the tier immediately below  
20 it for an uninterrupted period of not less than  
21 five (5) years.

22 (2) With respect to sales of stock or ownership  
23 interest in or sales of all or substantially all  
24 of the assets of an Oklahoma company, limited

1 liability company, partnership or Oklahoma  
2 proprietorship business enterprise, the deduction  
3 described in this subsection shall not apply  
4 unless the pass-through entity that makes the  
5 sale has held the stock or ownership interest for  
6 not less than two (2) uninterrupted years prior  
7 to the date of the transaction that created the  
8 capital gain, and each pass-through entity  
9 included in the chain of ownership has been a  
10 member, partner or shareholder of the pass-  
11 through entity in the tier immediately below it  
12 for an uninterrupted period of not less than two  
13 (2) years. For purposes of this division,  
14 uninterrupted ownership prior to July 1, 2007,  
15 shall be included in the determination of the  
16 required holding period prescribed by this  
17 division, and

18 f. "Oklahoma proprietorship business enterprise" means a  
19 business enterprise whose income and expenses have  
20 been reported on Schedule C or F of an individual  
21 taxpayer's federal income tax return, or any similar  
22 successor schedule published by the Internal Revenue  
23 Service and whose primary headquarters have been  
24 located in Oklahoma for at least three (3)



1                   uninterrupted years prior to the date of the  
2                   transaction from which the net capital gains arise.

3           G. 1. For purposes of computing its Oklahoma taxable income  
4 under this section, the dividends-paid deduction otherwise allowed  
5 by federal law in computing net income of a real estate investment  
6 trust that is subject to federal income tax shall be added back in  
7 computing the tax imposed by this state under this title if the real  
8 estate investment trust is a captive real estate investment trust.

9           2. For purposes of computing its Oklahoma taxable income under  
10 this section, a taxpayer shall add back otherwise deductible rents  
11 and interest expenses paid to a captive real estate investment trust  
12 that is not subject to the provisions of paragraph 1 of this  
13 subsection. As used in this subsection:

14           a. the term "real estate investment trust" or "REIT"  
15               means the meaning ascribed to such term in Section 856  
16               of the Internal Revenue Code,

17           b. the term "captive real estate investment trust" means  
18               a real estate investment trust, the shares or  
19               beneficial interests of which are not regularly traded  
20               on an established securities market and more than  
21               fifty percent (50%) of the voting power or value of  
22               the beneficial interests or shares of which are owned  
23               or controlled, directly or indirectly, or  
24               constructively, by a single entity that is:

- (1) treated as an association taxable as a corporation under the Internal Revenue Code, and
- (2) not exempt from federal income tax pursuant to the provisions of Section 501(a) of the Internal Revenue Code.

The term shall not include a real estate investment trust that is intended to be regularly traded on an established securities market, and that satisfies the requirements of Section 856(a)(5) and (6) of the U.S. Internal Revenue Code by reason of Section 856(h)(2) of the Internal Revenue Code,

c. the term "association taxable as a corporation" shall not include the following entities:

- (1) any real estate investment trust as defined in ~~paragraph~~ subparagraph a of this ~~subsection~~ paragraph other than a "captive real estate investment trust", or
- (2) any qualified real estate investment trust subsidiary under Section 856(i) of the Internal Revenue Code, other than a qualified REIT subsidiary of a "captive real estate investment trust", or
- (3) any Listed Australian Property Trust (meaning an Australian unit trust registered as a "Managed

Investment Scheme" under the Australian Corporations Act in which the principal class of units is listed on a recognized stock exchange in Australia and is regularly traded on an established securities market), or an entity organized as a trust, provided that a Listed Australian Property Trust owns or controls, directly or indirectly, seventy-five percent (75%) or more of the voting power or value of the beneficial interests or shares of such trust, or

(4) any Qualified Foreign Entity, meaning a corporation, trust, association or partnership organized outside the laws of the United States and which satisfies the following criteria:

(a) at least seventy-five percent (75%) of the entity's total asset value at the close of its taxable year is represented by real estate assets, as defined in Section 856(c)(5)(B) of the Internal Revenue Code, thereby including shares or certificates of beneficial interest in any real estate investment trust, cash and cash equivalents, and U.S. Government securities,

- 1 (b) the entity receives a dividend-paid  
2 deduction comparable to Section 561 of the  
3 Internal Revenue Code, or is exempt from  
4 entity level tax,
- 5 (c) the entity is required to distribute at  
6 least eighty-five percent (85%) of its  
7 taxable income, as computed in the  
8 jurisdiction in which it is organized, to  
9 the holders of its shares or certificates of  
10 beneficial interest on an annual basis,
- 11 (d) not more than ten percent (10%) of the  
12 voting power or value in such entity is held  
13 directly or indirectly or constructively by  
14 a single entity or individual, or the shares  
15 or beneficial interests of such entity are  
16 regularly traded on an established  
17 securities market, and
- 18 (e) the entity is organized in a country which  
19 has a tax treaty with the United States.

20 3. For purposes of this subsection, the constructive ownership  
21 rules of Section 318(a) of the Internal Revenue Code, as modified by  
22 Section 856(d)(5) of the Internal Revenue Code, shall apply in  
23 determining the ownership of stock, assets, or net profits of any  
24 person.

1        4. A real estate investment trust that does not become  
2 regularly traded on an established securities market within one (1)  
3 year of the date on which it first becomes a real estate investment  
4 trust shall be deemed not to have been regularly traded on an  
5 established securities market, retroactive to the date it first  
6 became a real estate investment trust, and shall file an amended  
7 return reflecting such retroactive designation for any tax year or  
8 part year occurring during its initial year of status as a real  
9 estate investment trust. For purposes of this subsection, a real  
10 estate investment trust becomes a real estate investment trust on  
11 the first day it has both met the requirements of Section 856 of the  
12 Internal Revenue Code and has elected to be treated as a real estate  
13 investment trust pursuant to Section 856(c)(1) of the Internal  
14 Revenue Code.

15        SECTION 25.        AMENDATORY        69 O.S. 2011, Section 4002, is  
16 amended to read as follows:

17        Section 4002. There is hereby created in the Executive Branch  
18 of Government the Department of Transportation and the  
19 Transportation Commission. The Department shall function under the  
20 direct control and supervision of the Commission as a part of the  
21 executive branch of state government in carrying out the  
22 transportation policies, plans and programs of this state. In  
23 accord with appropriations made by the Legislature and grants of  
24 funds from federal, state, regional, local or private agencies, the

1 Department shall, acting by or through the Director or his duly  
2 authorized officer or employee, have the power and it shall be its  
3 duty:

4 1. To coordinate and develop for the State of Oklahoma a  
5 comprehensive transportation plan to meet present and future needs  
6 for adequate, safe and efficient transportation facilities at  
7 reasonable cost to the people.

8 2. To coordinate the development and operation of such  
9 transportation facilities in the state including, but not limited  
10 to, highways, public transportation, railroad, marine and waterways  
11 and aeronautics.

12 3. To develop, periodically revise and maintain a comprehensive  
13 state master plan for transportation facilities.

14 4. To develop measurable objectives and goals designed to carry  
15 out the master plan for transportation and report progress in  
16 achievement of objectives and goals to the Governor and Legislature  
17 as part of the annual budget submission.

18 5. To make such studies and analyses of transportation problems  
19 as may be requested by the Governor or Legislature relative to any  
20 aspect of transportation in the state.

21 6. To exercise and perform such functions, powers and duties as  
22 may be from time to time conferred or imposed by law, including all  
23 the functions, powers and duties assigned and transferred to the  
24 Department of Transportation by this act.

1        7. To apply for, accept and receive and be the administrator  
2 for and in behalf of the state agencies, boards and commissions of  
3 all federal or other monies now or hereafter available for purposes  
4 of transportation or which would further the intent and specific  
5 purposes of this act. This paragraph shall not apply to the  
6 Oklahoma Corporation Commission insofar as federal funds for  
7 transportation regulatory purposes are concerned. Provided further,  
8 nothing in this act shall be construed to limit the authority of any  
9 town, city, county, regional authority, port authority or airport  
10 authority to apply for, accept, receive and be the administrator of  
11 all federal funds or other monies now or hereafter available to such  
12 subdivisions of government for the purpose of transportation or any  
13 other local matter. The provisions of this act shall not apply to  
14 funds available for projects for providing transportation services  
15 to meet special needs of the elderly and ~~handicapped~~ persons with  
16 disabilities under Section 16 (b), (2) of the Urban Mass  
17 Transportation Act of 1964, as amended (49 U.S.C.A., Section 1612  
18 (b), (2)), or to programs administered by the Department of  
19 Institutions, Social and Rehabilitative Services for transportation  
20 services to the elderly and ~~handicapped~~ persons with disabilities.

21        8. To cooperate with local governments in the planning and  
22 development of transportation-related activities, and encourage  
23 state and federally funded plans and programs at the local level  
24

1 consistent with the goals and objectives of the state master plan  
2 for transportation.

3       9. To evaluate and encourage the development and use of public  
4 transportation in Oklahoma where such use will contribute to a  
5 reduction in traffic congestion, public convenience, air quality, or  
6 energy conservation. To administer financial assistance programs  
7 for public transportation services, facilities and equipment, using  
8 state and/or federal funds for administrative activities, and to  
9 pass through to public, private enterprise and/or private nonprofit  
10 entities those federal, local and/or private funds intended for the  
11 purpose of meeting public transportation capital and operating  
12 needs, excluding those federal, local and/or private funds intended  
13 for the purpose of meeting the capital and operating needs of fixed  
14 route, regularly scheduled public transportation services operating  
15 within cities of greater than three hundred thousand (300,000)  
16 population according to the latest Federal Decennial Census. To  
17 ensure, through positive actions, that private enterprise providers  
18 of public transportation are involved in all levels of public  
19 transportation planning efforts, in both metropolitan and  
20 nonmetropolitan areas, and are given the opportunity to provide  
21 public transportation services, by contract or other means which  
22 provide a reasonable return, wherever such services are now or will  
23 be provided utilizing federal, state or local public funds.



1 Exceptions to this requirement that private enterprise provide such  
2 services may be made only where:

- 3           a.    a county does not have an existing private enterprise  
4                public transportation operator which could provide  
5                such services,
- 6           b.    the existing private enterprise public transportation  
7                operator declines to provide such service, or
- 8           c.    the organization seeking to secure or provide such  
9                services by means other than private enterprise  
10               operators, such as operating the system themselves,  
11               provides to the Department, or any other party upon  
12               request, budgetary documentation that the alternative  
13               means are more appropriate and less expensive on a  
14               passenger-mile basis.

15        Provided, however, that there shall be exempted from the above  
16 requirement all fixed route regularly scheduled public  
17 transportation services, operating in cities of greater than three  
18 hundred thousand (300,000) population, according to the latest  
19 federal decennial census; and

20        Provided further, this act shall not alter any powers of  
21 counties, cities and towns to initiate, designate, or construct any  
22 project or other object of expenditure now or hereafter funded by  
23 federal transportation or state gasoline and motor fuel tax funds  
24 allocated to those counties, cities and towns.

1       SECTION 26.       AMENDATORY       69 O.S. 2011, Section 4033, is  
2 amended to read as follows:

3       Section 4033. A. Monies allocated from the Public Transit  
4 Revolving Fund by the Oklahoma Department of Transportation may be  
5 used for local share or matching funds for the purpose of federal  
6 capital or operating grants. Prior to the allocation of monies from  
7 the Public Transit Revolving Fund, each eligible entity desiring  
8 monies from the Public Transit Revolving Fund, shall provide to the  
9 Department, a proposed budget outlining the proposed use of the  
10 monies for the next fiscal year. Any eligible entity not submitting  
11 a proposed budget shall be deemed to waive any claim to monies from  
12 the Public Transit Revolving Fund for the next fiscal year. All  
13 monies distributed among the eligible entities shall be audited to  
14 ensure compliance with applicable law and the latest available  
15 audited financial statement shall be provided to the Department.

16       B. Any eligible entity receiving monies from the Public Transit  
17 Revolving Fund shall expend a minimum of fifty percent (50%) of the  
18 monies for services for the elderly and ~~the handicapped~~ persons with  
19 disabilities.

20       C. Allocations of program funds from the Public Transit  
21 Revolving Fund shall not be subject to the Central Purchasing Act,  
22 Section 85.1 et seq. of Title 74 of the Oklahoma Statutes. However,  
23 any equipment purchased with monies from the Public Transit  
24 Revolving Fund shall be subject to the Central Purchasing Act.

1       SECTION 27.       AMENDATORY       70 O.S. 2011, Section 1-107, is  
2 amended to read as follows:

3       Section 1-107. Either in conjunction with public schools or  
4 otherwise under the control and supervision of school agencies and  
5 officials provided by law for the control and supervision of public  
6 schools, other educational services may include health activities,  
7 school lunch programs, audiovisual education, safety education,  
8 vocational rehabilitation, education of exceptional children and  
9 ~~handicapped~~ children with disabilities, playground and physical  
10 education activities and such other special services, functions, and  
11 activities as may be authorized by law or by regulation of the State  
12 Board of Education.

13       SECTION 28.       AMENDATORY       70 O.S. 2011, Section 18-109.5,  
14 as amended by Section 1, Chapter 228, O.S.L. 2018 (70 O.S. Supp.  
15 2020, Section 18-109.5), is amended to read as follows:

16       Section 18-109.5 A. As used in Section 18-201.1 of this title:

17       1. "Visual impairment" means an impairment in vision that, even  
18 with correction, adversely affects a child's educational  
19 performance. This includes both partial sight and blindness;

20       2. "Specific learning disability" means a disorder in one or  
21 more of the basic psychological processes involved in understanding  
22 or in using language, spoken or written, that may manifest itself in  
23 the imperfect ability to listen, think, speak, read, write, spell or  
24 to do mathematical calculations, including conditions such as

1 perceptual disabilities, brain injury, minimal brain dysfunction,  
2 dyslexia and developmental aphasia. The term does not include  
3 learning problems that are primarily the result of visual, hearing  
4 or motor disabilities, of intellectual disability, of emotional  
5 disturbance or of environmental, cultural or economic disadvantage;

6 3. "Deafness" means a hearing impairment that is so severe that  
7 the child is impaired in processing linguistic information through  
8 hearing, with or without amplification, that adversely affects a  
9 child's educational performance;

10 4. "Economically disadvantaged" means all children who qualify  
11 for free or reduced lunches;

12 5. "Intellectual disability" means significantly subaverage  
13 general intellectual functioning, existing concurrently with  
14 deficits in adaptive behavior and manifested during the development  
15 period, that adversely affects a child's educational performance;

16 6. "Emotional disturbance" means a condition exhibiting one or  
17 more of the following characteristics over a long period of time and  
18 to a marked degree that adversely affects a child's educational  
19 performance:

20 a. an inability to learn which cannot be explained by  
21 intellectual, sensory or health factors,

22 b. an inability to build or maintain satisfactory  
23 interpersonal relationships with peers and teachers,  
24

- c. inappropriate types of behavior or feelings under normal circumstances,
- d. a general pervasive mood of unhappiness or depression, or
- e. a tendency to develop physical symptoms or fears associated with personal or school problems.

The term includes children who are schizophrenic. The term does not include children who are socially maladjusted, unless it is determined that they are seriously emotionally disturbed;

7. "Gifted" means identified students as outlined in Section 1210.301 of this title;

8. "Hearing impairment" means an impairment in hearing, whether permanent or fluctuating, that adversely affects a child's educational performance but that is not included under the definition of "deafness";

9. "Multiple disabilities" means concomitant impairments, such as intellectual disability - blindness or intellectual disability - orthopedic impairment, the combination of which causes such severe educational needs that they cannot be accommodated in special education programs solely for one of the impairments. The term does not include deaf-blindness;

10. "Orthopedic impairment" means a severe orthopedic impairment that adversely affects a child's educational performance. The term includes impairments caused by a congenital anomaly,

1 impairments caused by disease such as poliomyelitis and bone  
2 tuberculosis, and impairments from other causes such as cerebral  
3 palsy, amputations and fractures or burns that cause contractures;

4 11. "Other health impairment" means having limited strength,  
5 vitality or alertness, including a heightened alertness to  
6 environmental stimuli, that results in limited alertness with  
7 respect to the educational environment that adversely affects a  
8 child's educational performance and is due to chronic or acute  
9 health problems such as asthma, attention deficit disorder or  
10 attention deficit hyperactivity disorder, diabetes, epilepsy, a  
11 heart condition, hemophilia, lead poisoning, leukemia, nephritis,  
12 rheumatic fever, sickle cell anemia and Tourette syndrome;

13 12. "Speech or language impairment" means a communication  
14 disorder, such as stuttering, impaired articulation, a language  
15 impairment, or a voice impairment, that adversely affects a child's  
16 educational performance;

17 13. "Deaf-blindness" means concomitant hearing and visual  
18 impairments, the combination of which causes such severe  
19 communication and other developmental and educational problems that  
20 they cannot be accommodated in special education programs solely for  
21 children with deafness or children with blindness;

22 14. "Autism" means a developmental disability significantly  
23 affecting verbal and nonverbal communication and social interaction,  
24 generally evident before age three (3), that adversely affects a

1 child's educational performance. Other characteristics often  
2 associated with autism are engagement in repetitive activities and  
3 stereotyped movements, resistance to environmental change or change  
4 in daily routines, and unusual responses to sensory experiences.  
5 Autism does not apply if a child's educational performance is  
6 adversely affected primarily because the child has an emotional  
7 disturbance, as defined in this subsection;

8 15. "Traumatic brain injury" means an acquired injury to the  
9 brain caused by an external physical force, resulting in total or  
10 partial functional disability or psychosocial impairment, or both,  
11 that adversely affects a child's educational performance. Traumatic  
12 brain injury applies to open or closed head injuries resulting in  
13 impairments in one or more areas such as cognition; language;  
14 memory; attention; reasoning; abstract thinking; judgment; problem-  
15 solving; sensory, perceptual, and motor abilities; psychosocial  
16 behavior; physical functions; information processing; and speech.  
17 Traumatic brain injury does not apply to brain injuries that are  
18 congenital or degenerative or to brain injuries induced by birth  
19 trauma;

20 16. "Bilingual" means those students who have limited English  
21 speaking abilities or who come from homes where English is not the  
22 dominant language as reported on the current year application for  
23 accreditation;

1        17. "Special Education Summer Program" means those summer  
2 school programs which school districts may provide for children who  
3 are severely or profoundly ~~multiple-handicapped~~ disabled if their  
4 individualized education program states the need for a continuing  
5 educational experience to prevent loss of educational achievement or  
6 basic life skills. Any school district receiving funds for such  
7 special education summer programs shall provide services as provided  
8 in Section 13-101 of this title; and

9        18. "Optional Extended School Year Program" means the program  
10 defined in Section 1-109.1 of this title.

11        B. The State Board of Education is hereby authorized to modify  
12 and redefine by rule the definitions set out in this section  
13 whenever such modification is required to receive federal assistance  
14 therefor.

15        SECTION 29.        AMENDATORY        70 O.S. 2011, Section 1210.508F,  
16 as last amended by Section 1, Chapter 208, O.S.L. 2019 (70 O.S.  
17 Supp. 2020, Section 1210.508F), is amended to read as follows:

18        Section 1210.508F A. The State Board of Education shall ensure  
19 that the reading competencies for elementary teachers are included  
20 in the competencies for special education teachers.

21        B. The State Board of Education and the Commission for  
22 Educational Quality and Accountability in collaboration with the  
23 Oklahoma State Regents for Higher Education shall ensure that all  
24 teachers of early childhood education, elementary education and



1 special education are provided quality training in intervention,  
2 instruction and remediation strategies in order to meet the needs of  
3 students in kindergarten through third grade who are determined to  
4 be at risk of reading difficulties. In addition, quality education  
5 for prospective teachers shall be provided in research-based  
6 instructional strategies for instruction, assessment and  
7 intervention for literacy development for all students, including  
8 advanced readers, typically developing readers and struggling  
9 readers who are coping with a range of challenges, including, but  
10 not limited to, English learners and learners with ~~handicapping~~  
11 ~~conditions~~ and learning and other disabilities (including dyslexia).  
12 Quality training shall include guidance from professional resources  
13 such as the Report of the National Reading Panel, Response to  
14 Intervention guidelines and professional organizations such as the  
15 Council for Exceptional Children, International Dyslexia  
16 Association, International Literacy Association, National Council of  
17 Teachers of English and National Association for the Education of  
18 Young Children.

19 C. All institutions within The Oklahoma State System of Higher  
20 Education that offer elementary, early childhood education or  
21 special education programs approved by the Commission for  
22 Educational Quality and Accountability shall incorporate into those  
23 programs the requirement that teacher candidates study the five  
24 elements of reading instruction which are phonemic awareness,

1 phonics, reading fluency, vocabulary and comprehension. Teacher  
2 candidates shall study strategies including, but not limited to,  
3 instruction that is explicitly taught, sequenced, multimodal  
4 (reading, writing, speaking, listening, hands-on, etc.),  
5 multidisciplinary and reflective to adapt for individual learners.

6 D. Effective July 1, 2010, teacher candidates enrolled in an  
7 institution within The Oklahoma State System of Higher Education in  
8 a special education program approved by the Commission for  
9 Educational Quality and Accountability shall pass, prior to  
10 graduation, a comprehensive assessment to measure their teaching  
11 skills in the area of reading instruction. The assessment shall be  
12 developed and administered by the institutions that offer special  
13 education programs that lead to certification. The assessment shall  
14 measure the knowledge and understanding of the teacher candidate in  
15 the teaching of the five elements of reading instruction which are  
16 phonemic awareness, phonics, reading fluency, vocabulary and  
17 comprehension. The results of the assessment shall be reported  
18 annually by the institution to the Commission for Educational  
19 Quality and Accountability as a part of the required annual report  
20 for the institution. The Commission shall include the data in the  
21 annual report to the Oklahoma Legislature as required pursuant to  
22 Section 6-186 of this title. It is the intent of the Legislature to  
23 ensure that teachers graduating from institutions within The  
24

Oklahoma State System of Higher Education have the knowledge and skills to effectively teach reading to all children.

SECTION 30. AMENDATORY 72 O.S. 2011, Section 68.1, is amended to read as follows:

Section 68.1 The purpose of this act shall be to provide adequate training facilities for the training and rehabilitation of residents of the State of Oklahoma, who may be affected with such severe physical ~~handicaps~~ disabilities as to prevent their employment in the normal fields of vocational activity, without such specialized training, through the establishment of a Rehabilitation Center for the Severely Handicapped.

SECTION 31. AMENDATORY 74 O.S. 2011, Section 85.58E, is amended to read as follows:

Section 85.58E A. The Risk Management Administrator, pursuant to the provisions of this section and Section ~~85.34~~ 85.58A of Title ~~74 of the Oklahoma Statutes~~ this title, may obtain or provide insurance coverage for any vehicle used by any entity specified in subsection B of this section for transportation services for elderly and/or ~~handicapped~~ persons with disabilities. The Risk Management Administrator is authorized to determine eligibility criteria for participation in the Risk Management Program by such transportation services. In addition, the Risk Management Administrator is authorized to establish equipment and safety standards for the vehicles to be covered by the Risk Management Program.

1 B. The Risk Management Administrator may obtain or provide the  
2 insurance coverage authorized by subsection A of this section for:

3 1. Counties;

4 2. Municipalities;

5 3. Community action agencies designated pursuant to Sections  
6 5035 through 5040 of ~~Title 74 of the Oklahoma Statutes~~ this title;

7 4. Any charitable corporation formed for the purpose of  
8 providing either a volunteer or full-time fire department,  
9 established pursuant to Section 592 of Title 18 of the Oklahoma  
10 Statutes, furnishing transportation for elderly and ~~handicapped~~  
11 persons with disabilities; and

12 5. Any vehicle owned and operated by a nonprofit organization  
13 that pursuant to contract with the state or a political subdivision  
14 of the state provides older persons transportation to and from  
15 medical, dental and religious services and relief from business and  
16 social isolation.

17 C. The governing authorities of such transportation services  
18 for elderly and ~~handicapped~~ persons with disabilities shall be  
19 required to make payments for such insurance coverage as provided by  
20 Section ~~85.37~~ 85.58M of ~~Title 74 of the Oklahoma Statutes~~ this  
21 title.

22 D. Requests for the insurance coverage provided pursuant to the  
23 provisions of this section shall be submitted in writing to the Risk  
24 Management Administrator by the transportation services for the

1 elderly and ~~handicapped~~ persons with disabilities specified in  
2 subsection B of this section. Those transportation services for the  
3 elderly and ~~handicapped~~ persons with disabilities meeting  
4 eligibility criteria shall be approved for participation in the Risk  
5 Management Program by the Risk Management Administrator if the  
6 vehicles used by transportation services for the elderly and  
7 ~~handicapped~~ persons with disabilities meet the equipment and safety  
8 standards established by the Risk Management Administrator.

9 SECTION 32. AMENDATORY 74 O.S. 2011, Section 840-2.9, is  
10 amended to read as follows:

11 Section 840-2.9 A. No person in the state service, whether  
12 subject to the provisions of the Merit System or in unclassified  
13 service, shall be appointed to or demoted or dismissed from any  
14 position in the state service, or in any way favored or  
15 discriminated against with respect to employment in the state  
16 service because of political or religious opinions or affiliations,  
17 race, creed, gender, color or national origin or by reason of any  
18 physical ~~handicap~~ disability so long as the physical ~~handicap~~  
19 disability does not render the employee unable to do the work for  
20 which ~~he~~ the employee is employed. The hiring of special disabled  
21 veterans pursuant to Sections 401 through 404 of Title 72 of the  
22 Oklahoma Statutes shall not constitute favoritism as herein  
23 prohibited.

1       B. No person shall use or promise to use, directly or  
2 indirectly, any official authority or influence, whether possessed  
3 or anticipated, to secure or attempt to secure for any person an  
4 appointment or advantage in appointment to a position in the  
5 classified service, or an increase in pay or other advantage in  
6 employment in any such position, for the purpose of influencing the  
7 vote or political action of any person, or for any consideration.  
8 Letters of inquiry, recommendation and reference for public  
9 employees by public officials shall not be considered official  
10 authority or influence unless such letter contains a threat,  
11 intimidation, or irrelevant, derogatory or false information.

12       C. No person shall make any false statement, certificate,  
13 score, rating or report with regard to any test, certification or  
14 appointment made under any provision of the Oklahoma Personnel Act  
15 or in any manner commit any fraud preventing the implementation of  
16 the provisions of the Oklahoma Personnel Act and rules made pursuant  
17 thereto.

18       D. No employee, examiner or other person shall deny, deceive or  
19 obstruct any person in his or her right to examination, eligibility,  
20 certification or appointment or furnish to any person any special or  
21 secret information for the purpose of effecting the rights or  
22 prospects of any person with respect to employment in the classified  
23 service.  
24

1 E. No person shall, directly or indirectly, give, render, pay,  
2 offer, solicit or accept any money, service or other valuable  
3 consideration for or as a result of any appointment, proposed  
4 appointment, promotion or proposed promotion to or any advantage in,  
5 a position in the classified or unclassified service.

6 F. Alleged violation of this section shall be reported to the  
7 Oklahoma Merit Protection Commission.

8 SECTION 33. AMENDATORY 74 O.S. 2011, Section 954, as  
9 amended by Section 31, Chapter 214, O.S.L. 2013 (74 O.S. Supp. 2020,  
10 Section 954), is amended to read as follows:

11 Section 954. It is hereby prohibited for any department or  
12 agency of the State of Oklahoma, or any official or employee of the  
13 same for and on behalf of the State of Oklahoma: to refuse to  
14 employ or to discharge any person, otherwise qualified, on account  
15 of race, color, creed, national origin, age, ~~handicap~~ disability, or  
16 ancestry; to discriminate for the same reasons in regard to tenure,  
17 terms, or conditions of employment; to deny promotion or increase in  
18 compensation solely for these reasons; to publish an offer of  
19 employment based on such discrimination; to adopt or enforce any  
20 rule or employment policy which so discriminates as to any employee;  
21 or to seek such information as to any applicant or employee or to  
22 discriminate in the selection of personnel for training solely on  
23 such basis. These provisions shall be cumulative and in addition to  
24 existing laws relating to discrimination in the classified service.

1       It shall be the duty of the Oklahoma Merit Protection Commission  
2 to investigate, upon its own initiative, upon complaint filed by any  
3 aggrieved person, or upon complaint filed by the Attorney General's  
4 Office of Civil Rights Enforcement, any violation of this section  
5 and to enforce compliance with the same, both in the classified and  
6 the nonclassified service. The Attorney General's Office of Civil  
7 Rights Enforcement shall investigate, upon its own initiative or on  
8 complaint filed with it, any such violation and may file a formal  
9 complaint with the Oklahoma Merit Protection Commission. When any  
10 complaint is filed by the Attorney General with the Oklahoma Merit  
11 Protection Commission, the Oklahoma Merit Protection Commission  
12 shall set a hearing on the same, at which hearing the Attorney  
13 General, or his or her representative, may appear and present the  
14 finding of the Attorney General in regard to such violation. In the  
15 enforcement of this section, the Oklahoma Merit Protection  
16 Commission shall follow the provisions of existing laws relating to  
17 hearings, procedures, and notices, and shall have power to enforce  
18 its orders pertaining to violations of this section as is provided  
19 by law in regard to the classified service.

20       SECTION 34.       AMENDATORY       74 O.S. 2011, Section 2280, is  
21 amended to read as follows:

22       Section 2280. A. There is hereby created a state trails system  
23 composed of:  
24



1        1. State nature trails, which shall be trails designed to  
2 deepen the public's awareness and understanding of various  
3 ecological, geological or cultural qualities within the state by  
4 means of an interpretive service program;

5        2. State hiking trails, which shall be extensive trails and  
6 will serve to connect parks, scenic areas, historical points and  
7 neighboring communities;

8        3. State special-use trails, which shall be trails designed to  
9 provide for those trail activities which require special trail  
10 definition and will include trails for bicycling, public riding and  
11 motorcycle and minibike activities, as well as trails designed to  
12 meet the needs of ~~the handicapped~~ persons with disabilities, the  
13 blind and the elderly; and

14        4. State heritage trails, which shall be trails designed to  
15 promote the identification and interpretation of significant  
16 cultural and historic sites throughout the state.

17        B. The Commission, in accordance with appropriate federal,  
18 state and local governmental organizations, shall establish a  
19 uniform marker for the trails system.

20        C. In the planning and designation of trails, the Commission  
21 shall give due regard to the interest of federal or state agencies,  
22 all political subdivisions, private land owners, interested  
23 individuals and citizen groups. Furthermore, the Commission  
24 encourages citizen participation in trail acquisition, construction,

development and maintenance where such activities will not conflict with the purposes of the Oklahoma Trails System Act.

SECTION 35. AMENDATORY 74 O.S. 2011, Section 3003, as last amended by Section 1, Chapter 99, O.S.L. 2019 (74 O.S. Supp. 2020, Section 3003), is amended to read as follows:

Section 3003. As used in this act:

1. "Blind person" means a person having a visual acuity not to exceed 20/200 in the better eye, with correcting lenses, or visual acuity greater than 20/200 but with limitation in the field of vision such that the widest diameter of visual field subtends an angle no greater than twenty (20) degrees;

2. "Committee" means the State Use Committee;

3. "Qualified nonprofit agency for the severely handicapped" or "qualified nonprofit agency for the severely disabled" means a nonprofit agency:

a. employing severely disabled persons who constitute at least seventy-five percent (75%) of the personnel engaged in direct production of products or services offered by the agency for procurement by this state and who meet the definition of "blind person" as provided for in paragraph 1 of this section, or

b. which is certified as a sheltered workshop by the Wage and Hour Division of the United States Department of Labor;

1        4. "Severely disabled person" means an individual with a  
2 physical or mental disability constituting a substantial ~~handicap~~  
3 impediment to employment and preventing the person from engaging in  
4 normal competitive employment and includes any blind person;

5        5. "Qualified organization" means a blind person, qualified  
6 nonprofit agency for the severely ~~handicapped~~ disabled, or severely  
7 disabled person contracting to supply goods or services;

8        6. "Manufactured" means goods made by manual labor;

9        7. "Produced" means to have brought into existence or created  
10 from raw materials;

11       8. "Processed" means the action of taking something through an  
12 established and mostly routine set of procedures or steps to  
13 substantially convert a potential product from one form to another.  
14 This action involves a sequence of multiple steps each requiring a  
15 distinct decision-making process to evolve a potential product to  
16 the next step; and

17       9. "Assemble" means to put or fit together or put together the  
18 parts of a potential product.

19       SECTION 36.        AMENDATORY        74 O.S. 2011, Section 5010.2, is  
20 amended to read as follows:

21       Section 5010.2 For purposes of this act:

22       1. "Disadvantaged business" means a business employing less  
23 than twenty-five persons of which at least fifty-one percent (51%)  
24

1 of the outstanding stock is owned, regardless of minority status, by  
2 a person who is:

3 a. by reason of social or economic background unable to  
4 compete in the free enterprise system due to  
5 diminished capital and credit opportunities of a  
6 quality or quantity similar to those available to  
7 others in the same business area who are not  
8 disadvantaged, and

9 b. impeded from normal entry into the economic mainstream  
10 because of historical practices of discrimination  
11 based on race, color, religion, ethnic background,  
12 sex, age, ~~handicap~~ disability, national origin, or  
13 service in the Armed Forces during the Vietnam  
14 conflict, and

15 c. unable to compete effectively because of tendencies of  
16 regular financing and commercial organizations to  
17 restrict their services to established businesses, and

18 d. in a state of low income;

19 2. "Low income" means annual income which is eighty percent  
20 (80%) or less of the median annual income of the citizens of this  
21 state as reported by the latest estimates of the U.S. Bureau of the  
22 Census;

1        3. "Minority business" means a business employing less than  
2 twenty-five persons which is fifty-one percent (51%) owned and  
3 operated by one or more minority persons; and

4        4. "Minority person" means a citizen of the United States who  
5 is Black, Hispanic, Oriental, American Indian, Eskimo, Aleut, or  
6 ~~handicapped~~ disabled.

7        SECTION 37.        AMENDATORY        74 O.S. 2011, Section 7009, is  
8 amended to read as follows:

9        Section 7009. A. Participation in the State Charitable  
10 Campaign shall be limited to voluntary, charitable, health and  
11 welfare agencies that provide or support direct health and welfare  
12 services to individuals or their families and meet the criteria set  
13 out in this section. The health and welfare services shall be  
14 available to state employees, unless they are rendered to needy  
15 persons overseas. The services shall directly benefit human beings,  
16 whether children, youth, adults, the aged, the ill and infirm, or  
17 ~~the mentally or physically handicapped~~ children and adults with  
18 disabilities. The services shall consist of care, research, or  
19 education in the fields of human health or social adjustment and  
20 rehabilitation; relief for victims of natural disasters and other  
21 emergencies; or assistance to those who are impoverished and,  
22 therefore, in need of food, shelter, clothing, and basic human  
23 welfare services.

1       B. For the purposes of the State Charitable Campaign, basic  
2 human welfare service shall not include:

3       1. Organizations whose primary purpose is the direct or  
4 indirect support of institutions of higher education;

5       2. Lobbying; and

6       3. Religious activities.

7       C. To be included in the State Charitable Campaign, a voluntary  
8 charitable agency, in addition to meeting the other requirements set  
9 forth in this section, shall:

10      1. Be a nonprofit, tax-exempt charitable organization and  
11 submit to the participating federation a 501(c)(3) exemption from  
12 the Internal Revenue Service;

13      2. Be incorporated or authorized to do business in this state  
14 as a private, nonprofit organization;

15      3. Register, annually, with the Secretary of State to solicit  
16 or accept contributions in this state;

17      4. Submit to the participating federation an audit of the  
18 agency, conducted by an accounting firm or individual holding a  
19 permit to practice public accounting in this state according to the  
20 generally accepted standards of accounting for nonprofit  
21 organizations; and

22      5. Submit to the participating federation a copy of the annual  
23 form 990.

1 D. Applications to the State Charitable Campaign shall be  
2 submitted to the Oversight Committee for State Employee Charitable  
3 Contributions from local federations which shall include United  
4 Ways, United Funds, Combined Health Appeals, International Social  
5 Service Agencies and any other local federation consisting of at  
6 least five local agencies which meet the requirements of this  
7 section. Each federation shall certify the application for its  
8 member agencies and shall give state charitable agencies precedence  
9 over national agencies if both qualify for the charitable  
10 contribution campaign. Applications from individual agencies shall  
11 not be accepted.

12 SECTION 38. This act shall become effective November 1, 2021.

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