

1 STATE OF OKLAHOMA

2 1st Session of the 57th Legislature (2019)

3 HOUSE BILL 1073

By: Johns

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5  
6 AS INTRODUCED

7 An Act relating to revenue and taxation; enacting the  
8 Oklahoma Nonprofit Ride Service Motor Fuel Tax Rebate  
9 Act; defining term; providing for rebate payment;  
10 specifying payment amount; requiring claim filing;  
11 prescribing requirements related to claims process;  
12 specifying first calendar for which rebate claims  
13 authorized; providing for codification; providing for  
14 noncodification; providing an effective date; and  
15 declaring an emergency.

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

17 SECTION 1. NEW LAW A new section of law not to be  
18 codified in the Oklahoma Statutes reads as follows:

19 This act shall be known and may be cited as the "Oklahoma  
20 Nonprofit Ride Service Motor Fuel Tax Rebate Act".

21 SECTION 2. NEW LAW A new section of law to be codified  
22 in the Oklahoma Statutes as Section 500.10-2 of Title 68, unless  
23 there is created a duplication in numbering, reads as follows:

24 A. As used in this section "qualified nonprofit transportation  
service provider" means an entity formed under Oklahoma law as a  
nonprofit corporation, limited liability company or other entity

1 lawfully organized to conduct its activities as a nonprofit and  
2 which is formed primarily for the purpose of providing  
3 transportation to persons at no cost or reduced cost in order to  
4 obtain medical care or to arrive at or depart from a place of  
5 employment.

6 B. A qualified nonprofit transportation service provider shall  
7 be eligible for an annual rebate payment in the amount  
8 of \_\_\_\_\_ Dollars (\$0.00) each year.

9 C. The rebate payment authorized by subsection B of this  
10 section shall be based on the imputed average motor fuel tax costs  
11 of the qualified nonprofit transportation provider for the calendar  
12 year.

13 D. A qualified nonprofit transportation provider shall submit  
14 its rebate claim for the preceding calendar year not later than  
15 March 15 of the year following the year for which the rebate claim  
16 is made upon such form as the Tax Commission may prescribe for such  
17 purpose.

18 E. The provisions of this section shall be applicable with  
19 respect to the 2019 calendar year and all subsequent years;  
20 provided, however, the first claims for the rebate payment shall be  
21 made not later than March 15, 2020, with respect to the 2019  
22 calendar year.

23 SECTION 3. This act shall become effective July 1, 2019.

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

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