

OKLAHOMA STATE SENATE
GENERAL CONFERENCE COMMITTEE ON APPROPRIATIONS
COMMITTEE REPORT

May 13, 2021

Mr. President:

Mr. Speaker:

The Conference Committee, to which was referred

SB905

By: Bullard and Bergstrom of the Senate and Davis et al of the House

Title: Income tax; providing income tax credit for certain employer blood drives. Effective date.


together with Engrossed House Amendments thereto, beg leave to report that we have had the same under consideration and herewith return the same with the following recommendations:

1. That the House recede from all Amendments.
2. By restoring the Enacting Clause.
3. By restoring the title as follows:

“An Act relating to income tax credit; creating income tax credit for certain employers; defining terms; providing for specified amount of credit for employer for verified blood donation by employees under certain conditions; providing that credit is nonrefundable; imposing cap on credits; prescribing formula for adjustment to credit amounts; authorizing rulemaking by Oklahoma Tax Commission; providing for codification; and providing an effective date.”

Respectfully submitted,

SENATE CONFEREES:



Thompson



Hall

Brooks



Dossett, J.J.




Dugger

Kirt




Matthews

Montgomery



Newhouse



Pederson

Senate Action _____ Date _____ House Action _____ Date _____

Floyd

Haste

Howard

Jech

Kidd

Pemberton

Rader

Rosino

Simpson

Weaver

HOUSE CONFEREES:

General Conference Committee on Appropriations

SB236 CCR (A)
HOUSE CONFEREES

Baker, Rhonda

Blancett, Meloyde

Meloyde Blancett

Dills, Sheila

Sheila S. Dills

Fetgatter, Scott

Scott Fetgatter

Goodwin, Regina

Regina Goodwin

Hill, Brian

Lawson, Mark

Mark P. Lawson

Martinez, Ryan

McDugle, Kevin

Miller, Nicole

Munson, Cyndi

Cyndi Munson

Nichols, Monroe

Monroe Nichols

Pfeiffer, John

John C. Pfeiffer

Roberts, Sean

Sterling, Danny

Danny J. Sterling

Virgin, Emily

Emily Virgin

Wallace, Kevin

Kevin Wallace

West, Tammy

Bennett, Forrest

Forrest Bennett

Boatman, Jeff

Jeff Boatman

Echols, Jon

Jon Echols

Ford, Ross

Hilbert, Kyle

Kyle Hilbert

Kannady, Chris

Lepak, Mark

J. Mark McBride

McBride, Mark

Marcus McEntire

McEntire, Marcus

Mize, Garry

Garry Mize

Newton, Carl

Osburn, Mike

Dustin Roberts

Roberts, Dustin

Russ, Todd

Strom, Judd

Collin Walke

Walke, Collin

West, Josh

Josh West

1 ENGROSSED HOUSE AMENDMENTS
TO
2 ENGROSSED SENATE BILL NO. 905

By: Bullard and Bergstrom of
the Senate

3
4 and

5 Davis and McCall of the
6 House

7
8 An Act relating to income tax credit; creating income
9 tax credit for certain employers; defining terms;
10 providing for specified amount of credit for employer
11 for verified blood donation by employees under
12 certain conditions; providing that credit is
nonrefundable; imposing cap on credits; prescribing
formula for adjustment to credit amounts; authorizing
rulemaking by Oklahoma Tax Commission; providing for
codification; and providing an effective date.

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15 AUTHORS: Add the following House Coauthors: Townley, Pae, Roberts
16 (Dustin), Cornwell, Mize, Boles, Marti, McDugle, Dollens,
Fetgatter

17 AMENDMENT NO. 1. Page 1, Lines 7 through 11, strike the title to
18 read:

19 "[income tax credit - providing for specified amount
20 of credit for employer for verified blood donation
21 by employees under certain conditions - effective
22 date]"

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24 AMENDMENT NO. 2. Page 1, Line 14, strike the enacting clause

1 Passed the House of Representatives the 22nd day of April, 2021.

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4 Presiding Officer of the House of
Representatives

5
6 Passed the Senate the ____ day of _____, 2021.

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8
9 Presiding Officer of the Senate

1 ENGROSSED SENATE
2 BILL NO. 905

By: Bullard and Bergstrom of
the Senate

3 and

4 Davis and McCall of the
5 House

6
7 An Act relating to income tax credit; creating income
8 tax credit for certain employers; defining terms;
9 providing for specified amount of credit for employer
10 for verified blood donation by employees under
11 certain conditions; providing that credit is
12 nonrefundable; imposing cap on credits; prescribing
13 formula for adjustment to credit amounts; authorizing
14 rulemaking by Oklahoma Tax Commission; providing for
15 codification; and providing an effective date.

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

17 SECTION 1. NEW LAW A new section of law to be codified
18 in the Oklahoma Statutes as Section 2357.406 of Title 68, unless
19 there is created a duplication in numbering, reads as follows:

20 A. As used in this section:

21 1. "Blood donation" means the voluntary and uncompensated
22 donation of whole blood, or specific components of blood, by an
23 employee, drawn for use by a nonprofit blood bank organization as
24 part of a blood drive;

2. "Blood drive" means a function held at a specific date and
time which is organized by a nonprofit blood bank organization in

1 coordination with an employer or group of employers and is closed to
2 nonemployees;

3 3. "Employee" means an individual employed by an employer
4 authorized to claim a credit pursuant to this section;

5 4. "Employer" means a sole proprietor, general partnership,
6 limited partnership, limited liability company, corporation or other
7 legally recognized business entity; and

8 5. "Verified donation" means a blood donation by an employee,
9 made during a blood drive as defined in paragraph 2 of this
10 subsection, which can be documented by an employer.

11 B. For tax years 2022 through 2027, an employer shall be
12 allowed a credit against the tax imposed pursuant to Section 2355 or
13 2355.1P-4 of Title 68 of the Oklahoma Statutes, for each verified
14 donation of blood made by an employee as part of a blood drive by an
15 Oklahoma nonprofit blood donation organization.

16 C. The credit authorized by subsection B of this section shall
17 be equal to Twenty Dollars (\$20.00) for each verified donation.

18 D. The credit authorized by this section shall not be used to
19 reduce the tax liability of the taxpayer to less than zero (0).

20 E. The total amount of credits authorized by this section used
21 to offset tax shall be adjusted annually to limit the annual amount
22 of credits to Five Hundred Thousand Dollars (\$500,000.00). The
23 Oklahoma Tax Commission shall annually calculate and publish a
24 percentage by which the credits authorized by this section shall be

1 reduced so the total amount of credits used to offset tax does not
2 exceed Five Hundred Thousand Dollars (\$500,000.00) per year. The
3 formula to be used for the percentage adjustment shall be Five
4 Hundred Thousand Dollars (\$500,000.00) divided by the credits
5 claimed in the second preceding year.

6 F. The Oklahoma Tax Commission may determine, by rule,
7 documentation required to implement this section.

8 SECTION 2. This act shall become effective November 1, 2021.

9 Passed the Senate the 8th day of March, 2021.

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Presiding Officer of the Senate

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13 Passed the House of Representatives the ____ day of _____,
14 2021.

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Presiding Officer of the House
of Representatives

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