

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.

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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:

  
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Thompson

  
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Hall

Brooks

  
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Dossett, J.J.

  
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Dugger

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Kirt

Matthews

  
\_\_\_\_\_

Montgomery

Newhouse

  
\_\_\_\_\_

Pederson

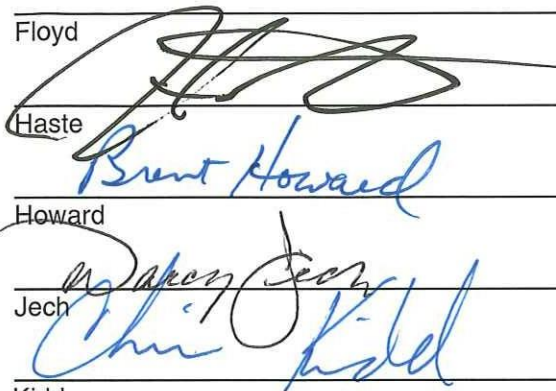
Floyd

Haste

Howard

Jech

Kidd



Handwritten signatures in black and blue ink. The signature for Haste is "Brent Howard". The signature for Jech is "W. Jech". The signature for Kidd is "Chris Kidd".

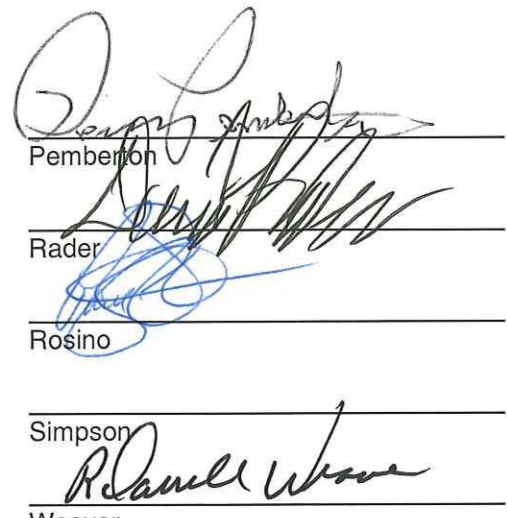
Pemberton

Rader

Rosino

Simpson

Weaver



Handwritten signatures in black and blue ink. The signature for Rader is "Rader". The signature for Simpson is "R. Daniel Weaver".

HOUSE CONFEREES:

General Conference Committee on Appropriations

1 ENGROSSED HOUSE AMENDMENTS

TO

2 ENGROSSED SENATE BILL NO. 905

By: Bullard and Bergstrom of  
the Senate

3

and

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Davis and McCall of the  
House

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

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"[ 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

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

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Presiding Officer of the House of  
Representatives

Passed the Senate the \_\_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
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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