

STATE OF OKLAHOMA

1st Session of the 59th Legislature (2023)

SENATE BILL 386

By: Rader

AS INTRODUCED

An Act relating to income tax credit; providing income tax credit on the purchase of naloxone for use in certain establishments; providing limit to credits claimed; requiring submission of certain information to the Oklahoma Tax Commission to qualify for credit; prohibiting use of credit to reduce tax liability below zero; allowing unused credits to be carried over for certain time; amending 76 O.S. 2021, Section 5, which relates to the Good Samaritan Act; providing exception to certain responsibility; updating statutory language; providing for codification; and providing an effective date.

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

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 2357.407 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. For tax year 2024 and subsequent tax years, there shall be allowed a credit against the tax imposed by Section 2355 of Title 68 of the Oklahoma Statutes for the purchase of naloxone to be used in retail or service establishments open to the public.

B. The credit provided for in this section shall be equal to the price paid when purchased at a pharmacy licensed in this state

1 by the taxpayer for no more than two (2) doses of naloxone for each
2 establishment owned by the taxpayer for each tax year.

3 C. To qualify for the credit authorized by this section, the
4 taxpayer shall provide to the Oklahoma Tax Commission the following:

5 1. The name and address of each establishment for which the
6 doses of naloxone were purchased; and

7 2. The receipt of sale.

8 D. The credit authorized by this section shall not be used to
9 reduce the tax liability of the taxpayer to less than zero (0). Any
10 credits claimed but not used may be carried over in order to each of
11 the three (3) subsequent tax years.

12 SECTION 2. AMENDATORY 76 O.S. 2021, Section 5, is
13 amended to read as follows:

14 Section 5. ~~(a)~~ A. This act shall be known and may be cited as
15 the "Good Samaritan Act".

16 B. Everyone is responsible, not only for the result of his
17 willful acts, but also for an injury occasioned to another by his
18 want of ordinary care or skill in the management of his property or
19 person, except so far as the latter has, willfully or by want of
20 ordinary care, brought the injury upon himself, and except as
21 hereinafter provided:

22 ~~(1)~~ 1. Where no prior contractual relationship exists, any
23 person licensed to practice any method of treatment of human
24 ailments, disease, pain, injury, deformity, mental or physical

1 condition, or licensed to render services ancillary thereto,
2 including licensed registered and practical nurses, who, under
3 emergency circumstances that suggest the giving of aid is the only
4 alternative to probable death or serious bodily injury, in good
5 faith, voluntarily and without compensation, renders or attempts to
6 render emergency care to an injured person or any person who is in
7 need of immediate medical aid, wherever required, shall not be
8 liable for damages as a result of any acts or omissions except for
9 committing gross negligence or willful or wanton wrongs in rendering
10 the emergency care-;

11 ~~(2)~~ 2. Where no prior contractual relationship exists, any
12 person who in good faith renders or attempts to render emergency
13 care consisting of artificial respiration, restoration of breathing,
14 or preventing or retarding the loss of blood, the administration of
15 naloxone, or aiding or restoring heart action or circulation of
16 blood to the victim or victims of an accident or emergency, wherever
17 required, shall not be liable for any civil damages as a result of
18 any acts or omissions by such person in rendering the emergency
19 care-;

20 ~~(3)~~ 3. Where no prior contractual relationship exists, any
21 person licensed to perform surgery or dentistry in this state who in
22 good faith renders emergency care requiring the performance of an
23 operation or other form of surgery upon any individual who was the
24 victim of an accidental act shall not be liable for any civil

1 damages or subject to criminal prosecution as the result of
2 nonconsent whereby such person renders or attempts to render the
3 emergency surgery or operation voluntarily and without compensation,
4 wherever required, except for gross negligence or willful or wanton
5 wrongs committed in rendering the care; provided, however, that the
6 exemption granted by this subsection shall not attach if the victim
7 is an adult who is conscious and capable of giving or refusing his
8 consent; or if the victim's spouse, or parent, or guardian in the
9 case of a minor or incompetent person, can be reached in a
10 reasonable time considering the condition of the victim and
11 consistent with good medical practice, and unless concurrence is
12 obtained for such emergency surgery or operation from one other
13 person licensed to perform surgery in this state; and

14 ~~(4)~~ 4. Where no contractual relationship exists, any person, or
15 any member of his immediate family or household, who has been
16 approved by the local P.T.A. or other local sponsoring agency or
17 organization, who has registered with the local municipal police
18 chief or the county sheriff, and who has been granted appropriate
19 authorization by either the police chief or the county sheriff to
20 indicate by sign in the window of his home or in any other tangible
21 or identifiable manner that he will extend aid and refuge to persons
22 on the streets in apparent danger, or in need of aid, by inviting
23 those persons into the person's home, or onto premises thereof, and
24 in good faith provides such refuge or aid without objection of the

1 endangered or needy person, whether child or adult, neither the
2 person extending the aid and refuge nor the homeowner or head of
3 household shall be liable for civil damages as a result of actions
4 or omissions in rendering emergency physical care to the body of the
5 aided person; nor shall they be liable for civil damages for any
6 other injury in the home, or on premises thereof, to the person
7 aided, nor for any failure to provide or arrange for his police
8 protection or other protection or medical treatment, when the
9 actions or omissions were those of an ordinarily reasonably prudent
10 person under the circumstances without want of ordinary care or
11 skill.

12 ~~(b) This act shall be known and may be cited as the "Good~~
13 ~~Samaritan Act."~~

14 SECTION 3. This act shall become effective November 1, 2023.

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