An Act

ENROLLED HOUSE
BILL NO. 1852

By: Shumate, Pittman, Shelton and Walker of the House

and

Eason McIntyre of the Senate

An Act relating to schools; providing for the designation of contributions to the Public School Classroom Support Revolving Fund on certain tax forms; providing for impact on the tax refund; directing the Oklahoma Tax Commission to include certain instructions on tax forms; providing for reduction of tax refunds; providing for certain report; crediting certain amount to certain fund; providing for payment of certain administration costs; creating the Public School Classroom Support Revolving Fund; making the fund a continuing fund; stating source of funds; providing for budgeting and expenditure of monies; stating purpose; requiring expenditures to be made upon warrants; directing the State Board of Education to award grants to classroom teachers; specifying use of grants; directing the Board to establish certain criteria and a grant application process; requiring grants to be statewide and competitive; requiring the Board to promulgate rules; providing for codification; providing an effective date; and declaring an emergency.

SUBJECT: Public School Classroom Support Revolving Fund

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 1-122 of Title 70, unless there is created a duplication in numbering, reads as follows:

A. Each individual taxpayer required to file a state income tax return and each corporation required to file a corporate tax return who desires to contribute to the Public School Classroom Support Revolving Fund created in Section 2 of this act may designate the contribution on the appropriate income or corporate tax form. The contribution may not increase or decrease the income or liability of the taxpayer and may be made by reducing the tax refund of a taxpayer by the amount designated or by accepting additional payment from the taxpayer by the amount designated, whichever is appropriate.

B. 1. The Oklahoma Tax Commission shall include on each state individual income or corporate tax return form for tax years beginning after December 31, 2011, an opportunity for the taxpayer to donate for the benefit of the Public School Classroom Support Revolving Fund. The instructions accompanying the tax form shall be provided to the Oklahoma Tax Commission by the State Superintendent of Public Instruction and shall contain a description of the purpose for which the Public School Classroom Support Revolving Fund was established and information on the use of monies from the tax contribution.

2. Taxpayers who are entitled to refunds shall have the refunds reduced by the amount designated by the taxpayer. The Oklahoma Tax Commission shall annually determine the total amount designated plus the amount received in excess payments and shall report the total amount to the Office of the State Treasurer. The State Treasurer shall credit the total amount to the Public School Classroom Support Revolving Fund created in Section 2 of this act at the earliest possible time.

C. The incremental cost of administration of contributions shall be paid out of the fund to the Oklahoma Tax Commission from amounts received pursuant to this section before funds are expended for the purposes of the fund.

SECTION 2. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 1-123 of Title 70, unless there is created a duplication in numbering, reads as follows:

A. There is hereby created in the State Treasury a revolving fund for the State Board of Education to be designated the "Public School Classroom Support Revolving Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all monies received by the State Board of Education from the state income tax checkoff as provided for in Section 1 of this act, any state-appropriated funds, federal funds, donations, grants, contributions, and gifts from any public or private source. All monies accruing to the credit of the fund are hereby appropriated and may be budgeted and expended by the State Board of Education for the purposes of providing grants to public school classroom teachers as provided for in subsection B of this section. Expenditures from the fund shall be made upon warrants issued by the State Treasurer against claims filed as prescribed by law with the Director of the Office of State Finance for approval and payment.

B. Contingent upon the amount of funds available in the Public School Classroom Support Revolving Fund, the State Board of Education shall award one or more grants annually to classroom teachers. The grants shall be used by the classroom teacher for supplies, materials, or equipment for the class or classes taught by the teacher. The Board shall determine the criteria for and establish a process for the submission of grants applications. The applications shall be considered on a statewide competitive basis. The Board shall promulgate rules for the implementation of the grants issued pursuant to this section.

SECTION 3. This act shall become effective July 1, 2011.

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

Passed the House of Representatives the 17th day of May, 2011.

Presiding Officer of the House of Representatives

Passed the Senate the 19th day of May, 2011.

Presiding Officer of the Senate

OFFICE OF THE GOVERNOR

Received by the Governor this 20th

day of May, **20** 11,

at 6:33 **o'clock** PM.

By: Jessica R. Pyers

Approved by the Governor of the State of Oklahoma the 25th **day of** May, **20** 11, **at** 10:09 **o'clock** AM.

Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Secretary of State this

25th **day of** May, **20** 11,

at 11:19 **o'clock** A **M.**

By: Michelle R. Day