STATE OF OKLAHOMA

2nd Session of the 53rd Legislature (2012)

HOUSE BILL 2696       By: Fourkiller

AS INTRODUCED

An Act relating to revenue and taxation; placing additional sales tax on violent video games; setting tax rate; limiting effect; defining term; apportioning revenue; placing additional use tax on violent video games; setting tax rate; defining term; apportioning revenue; creating the Childhood Outdoor Education Revolving Fund; providing source of funds; allowing expenditure; providing purpose; creating the Bullying Prevention Revolving Fund; providing source of funds; allowing expenditure; providing purpose; providing revenue-raising procedures; providing for alternative procedure based on certain results; providing for codification; providing for noncodification; providing an effective date; and declaring an emergency.

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 1354A of Title 68, unless there is created a duplication in numbering, reads as follows:

A. In addition to any other sales tax provided for by law, there is hereby levied upon sales of all violent video games an excise tax based on the gross receipts or gross proceeds of each sale.
B. The excise tax rate shall be one percent (1%).

C. The rate provided for in subsection B of this section shall not affect any county or municipal sales tax imposed pursuant to law.

D. As used in this section, “violent video game” means a video or computer game that has received a rating from the Entertainment Software Rating Board of Teen, Mature or Adult Only.

E. The Oklahoma Tax Commission shall deposit fifty percent (50%) of the amount collected pursuant to this section in the Childhood Outdoor Education Revolving Fund created pursuant to Section 3 of this act and the remaining fifty percent (50%) shall be deposited in the Bullying Prevention Revolving Fund created pursuant to Section 4 of this act.

SECTION 2. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 1402A of Title 68, unless there is created a duplication in numbering, reads as follows:

A. In addition to any other tax provided for by law, there is hereby levied upon persons storing, using, or otherwise consuming within this state, tangible personal property purchased or brought into this state, an excise tax on the storage, use, or other consumption in this state of all violent video games, based on the gross receipts or purchase price of such property at a rate specified by subsection B of this section.
B. The tax rate upon storage or use or other consumption shall be one percent (1%).

C. As used in this section, “violent video game” means a video or computer game that has received a rating from the Entertainment Software Rating Board of Teen, Mature or Adult Only.

D. The Oklahoma Tax Commission shall deposit fifty percent (50%) of the taxes collected pursuant to this section in the Childhood Outdoor Education Revolving Fund created pursuant to Section 3 of this act and the remaining fifty percent (50%) in the Bullying Prevention Revolving Fund created pursuant to Section 4 of this act.

SECTION 3. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 1-560.2 of Title 63, unless there is created a duplication in numbering, reads as follows:

There is hereby created in the State Treasury a revolving fund for the State Department of Health to be designated the “Childhood Outdoor Education 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 Department of Health from the amounts received pursuant to Sections 1 and 2 of this act. All monies accruing to the credit of said fund are hereby appropriated and may be budgeted and expended by the State Department of Health for the purpose of promoting outdoor education initiatives and nature-oriented physical programs for school-age children in
accordance with childhood obesity efforts. Expenditures from said 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.

SECTION 4. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 24-100.7 of Title 70, unless there is created a duplication in numbering, reads as follows:

There is hereby created in the State Treasury a revolving fund for the State Department of Education to be designated the “Bullying Prevention 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 Department of Education from the amounts received pursuant to Sections 1 and 2 of this act. All monies accruing to the credit of said fund are hereby appropriated and may be budgeted and expended by the State Department of Education for the purpose of supporting efforts to prevent bullying in the schools in this state. Expenditures from said 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.

SECTION 5. NEW LAW A new section of law not to be codified in the Oklahoma Statutes reads as follows:

If this measure receives at least a majority vote of those elected to and constituting the Oklahoma House of Representatives
and the Oklahoma State Senate on final passage in both chambers, but
fails to receive the approval of three-fourths (3/4) of the
membership in both chambers on final passage as required by Section
33 of Article V of the Oklahoma Constitution, then pursuant to
Section 33 of Article V of the Oklahoma Constitution there is hereby
ordered the following legislative referendum which shall be filed
with the Secretary of State and addressed to the Governor of the
state, who shall submit the same to the people for their approval or
rejection at the next General Election, to be held on November 6, 2012. If this measure does receive the approval of at least three-
fourths (3/4) of the membership in both chambers of the Legislature
upon its final passage, then the measure shall be presented to the
Governor of the State of Oklahoma in the same manner as other
measures requiring presentment to the Governor and the measure shall
not be referred to a vote of the people pursuant to Section 33 of
Article V of the Oklahoma Constitution.

SECTION 6. This act shall become effective July 1, 2012.

SECTION 7. 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.

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