

1 STATE OF OKLAHOMA

2 2nd Session of the 53rd Legislature (2012)

3 HOUSE BILL 2696

By: Fourkiller

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5  
6 AS INTRODUCED

7 An Act relating to revenue and taxation; placing  
8 additional sales tax on violent video games; setting  
9 tax rate; limiting effect; defining term;  
10 apportioning revenue; placing additional use tax on  
11 violent video games; setting tax rate; defining term;  
12 apportioning revenue; creating the Childhood Outdoor  
13 Education Revolving Fund; providing source of funds;  
14 allowing expenditure; providing purpose; creating the  
15 Bullying Prevention Revolving Fund; providing source  
16 of funds; allowing expenditure; providing purpose;  
17 providing revenue-raising procedures; providing for  
18 alternative procedure based on certain results;  
19 providing for codification; providing for  
20 noncodification; providing an effective date; and  
21 declaring an emergency.

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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.

1 B. The excise tax rate shall be one percent (1%).

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

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

8 E. The Oklahoma Tax Commission shall deposit fifty percent  
9 (50%) of the amount collected pursuant to this section in the  
10 Childhood Outdoor Education Revolving Fund created pursuant to  
11 Section 3 of this act and the remaining fifty percent (50%) shall be  
12 deposited in the Bullying Prevention Revolving Fund created pursuant  
13 to Section 4 of this act.

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

17 A. In addition to any other tax provided for by law, there is  
18 hereby levied upon persons storing, using, or otherwise consuming  
19 within this state, tangible personal property purchased or brought  
20 into this state, an excise tax on the storage, use, or other  
21 consumption in this state of all violent video games, based on the  
22 gross receipts or purchase price of such property at a rate  
23 specified by subsection B of this section.

1 B. The tax rate upon storage or use or other consumption shall  
2 be one percent (1%).

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

6 D. The Oklahoma Tax Commission shall deposit fifty percent  
7 (50%) of the taxes collected pursuant to this section in the  
8 Childhood Outdoor Education Revolving Fund created pursuant to  
9 Section 3 of this act and the remaining fifty percent (50%) in the  
10 Bullying Prevention Revolving Fund created pursuant to Section 4 of  
11 this act.

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

15 There is hereby created in the State Treasury a revolving fund  
16 for the State Department of Health to be designated the "Childhood  
17 Outdoor Education Revolving Fund". The fund shall be a continuing  
18 fund, not subject to fiscal year limitations, and shall consist of  
19 all monies received by the State Department of Health from the  
20 amounts received pursuant to Sections 1 and 2 of this act. All  
21 monies accruing to the credit of said fund are hereby appropriated  
22 and may be budgeted and expended by the State Department of Health  
23 for the purpose of promoting outdoor education initiatives and  
24 nature-oriented physical programs for school-age children in

1 accordance with childhood obesity efforts. Expenditures from said  
2 fund shall be made upon warrants issued by the State Treasurer  
3 against claims filed as prescribed by law with the Director of the  
4 Office of State Finance for approval and payment.

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

8 There is hereby created in the State Treasury a revolving fund  
9 for the State Department of Education to be designated the "Bullying  
10 Prevention Revolving Fund". The fund shall be a continuing fund,  
11 not subject to fiscal year limitations, and shall consist of all  
12 monies received by the State Department of Education from the  
13 amounts received pursuant to Sections 1 and 2 of this act. All  
14 monies accruing to the credit of said fund are hereby appropriated  
15 and may be budgeted and expended by the State Department of  
16 Education for the purpose of supporting efforts to prevent bullying  
17 in the schools in this state. Expenditures from said fund shall be  
18 made upon warrants issued by the State Treasurer against claims  
19 filed as prescribed by law with the Director of the Office of State  
20 Finance for approval and payment.

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

23 If this measure receives at least a majority vote of those  
24 elected to and constituting the Oklahoma House of Representatives

1 and the Oklahoma State Senate on final passage in both chambers, but  
2 fails to receive the approval of three-fourths (3/4) of the  
3 membership in both chambers on final passage as required by Section  
4 33 of Article V of the Oklahoma Constitution, then pursuant to  
5 Section 33 of Article V of the Oklahoma Constitution there is hereby  
6 ordered the following legislative referendum which shall be filed  
7 with the Secretary of State and addressed to the Governor of the  
8 state, who shall submit the same to the people for their approval or  
9 rejection at the next General Election, to be held on November 6,  
10 2012. If this measure does receive the approval of at least three-  
11 fourths (3/4) of the membership in both chambers of the Legislature  
12 upon its final passage, then the measure shall be presented to the  
13 Governor of the State of Oklahoma in the same manner as other  
14 measures requiring presentment to the Governor and the measure shall  
15 not be referred to a vote of the people pursuant to Section 33 of  
16 Article V of the Oklahoma Constitution.

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

18 SECTION 7. It being immediately necessary for the preservation  
19 of the public peace, health and safety, an emergency is hereby  
20 declared to exist, by reason whereof this act shall take effect and  
21 be in full force from and after its passage and approval.

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23 53-2-8922 CJB 01/12/12  
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