

Oklahoma Bar Journal

2021 Oklahoma Tax Legislation

By Sheppard F. Miers Jr.



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The following is a summary of some of the changes in Oklahoma law on state taxation enacted by the Oklahoma Legislature in its 2021 session.

INCOME TAX

Oklahoma Individual Income Tax Rate Reduction

The Oklahoma individual income tax rates imposed on Oklahoma taxable income of resident and nonresident individuals were reduced. The maximum individual income tax rate was reduced from 5% to 4.75%. The reduced rate shall apply for all taxable years beginning on or after Jan. 1, 2022.¹

Oklahoma Corporation Income Tax Rate Reduction

The Oklahoma corporation income tax rate imposed on Oklahoma taxable income of every corporation was reduced. The corporation income tax rate was reduced from 6% to 4% for all taxable years beginning after Dec. 31, 2021.²

Oklahoma Bank and Credit Union Privilege Tax Rate Reduction

The Oklahoma privilege tax on the amount of taxable income of every state banking association, national banking association and credit union organized under laws of the state, located or doing business in the state, was reduced from 6% to 4% for taxable years beginning after Dec. 31, 2021.³

Electing Pass-Through Entity Tax Rates Modified

The pass-through entity tax imposed on electing pass-through entities was amended to conform rates to the reduced individual and corporation Oklahoma income tax rates. The amended rates were changed to correspond with the electing pass-through entity's member status. The rates shall be the highest individual rate of 4.75% if the member is an individual, trust or estate, 4% if the member is classified as a corporation pursuant to the Internal Revenue Code, 4% if the member is a pass-through entity, 4% if the member is a financial institution and the highest Oklahoma marginal income tax rate that would be applicable to any item of the electing pass-through entity's income or gain without the election made if the member is a person or organization exempt from federal income taxation under the provisions of the Internal Revenue Code as described in 68 O. S. §2359.⁴

Oklahoma Refundable Earned Income Credit

A refundable earned income credit shall be allowed for tax years beginning on or after Jan. 1, 2022, for individuals. The credit shall be 5% of the earned income tax credit allowed under Section 32 of the Internal Revenue Code, which for the taxable years beginning on and after Jan. 1, 2022, shall be computed using the same requirements, other than the 5% amount to compute the credit, which shall remain constant, as in effect for computation of the earned income tax credit for federal income tax purposes for the 2020 taxable year. For tax years that begin on or after Jan. 1, 2022, if the credit exceeds that Oklahoma income tax imposed, the excess amount shall be refunded to the individual.⁵

Oklahoma Equal Opportunity Education Scholarship Act

The provisions related to Oklahoma income tax credits for contributions to certain education improvement grants or scholarship-granting organizations were amended. The amendments provide for an income tax credit based upon contributions on and after Jan. 1, 2022, to eligible public school foundations or to benefit school districts, subject to limits on credits allowed and reporting requirements. An annual cap on total credits allowed is applicable, and a separate credit limit is applied per public school district annually.⁶

Deduction for Contributions to ABLE Accounts

An Oklahoma income tax deduction shall be allowed for taxable years beginning after Dec. 31, 2020, for contributions to accounts established pursuant to the Achieving a Better Life Experience (ABLE) Program as established in 56 O. S. Supp. 2020, §§4001.1. *et seq.*⁷

Income Tax Credit for Aerospace Sector

The definitions of terms applicable to the Oklahoma income tax credit allowed for businesses and public organizations engaged in business and activities in the aerospace sector were amended. The definitions of "qualified employee" and "qualified program," as used in the provisions allowing the credit, were amended.⁸

Income Tax Deduction for Equity Investment

An Oklahoma income tax deduction was added for an equity investment by an accredited investor in an eligible venture capital company in an amount not in excess of \$25 million during a taxable year. The deduction is subject to specified record keeping, investment retention and disposition standards under rules to be promulgated by the Oklahoma Department of Commerce.⁹

Income Tax Credit for Blood Donations

An Oklahoma income tax credit was added to allow a credit to an employer for verified blood donations by employees as a part of a blood drive by an Oklahoma nonprofit blood donation organization. The credit authorized shall be equal to \$20 for each verified donation. The credits allowed are to be limited to a total annual amount.¹⁰

Income Tax Refund Donation to the YMCA Youth and Government Program

A state income tax donation from a tax refund to the Oklahoma chapter of the YMCA Youth and Government Program was extended to apply to 2021 and subsequent tax years.¹¹

Income Tax Refund Donation to Court Appointed Special Advocates Programs

A state income tax deduction for donations from a tax refund for the benefit of programs to recruit, train and supervise volunteers as court-appointed advocates was amended to reauthorize the donation, effective Jan. 1, 2022.¹²

Income Tax Return Due Date Extension for State of Emergency

The Oklahoma statute providing for the filing of Oklahoma income tax returns was amended to provide the Oklahoma Tax Commission may provide a later due date for returns if a state of emergency is declared by the governor or upon declaration by the Internal Revenue Service to postpone certain tax filing and tax payment deadlines in disaster areas.¹³

Interest on Income Tax Refunds

The Oklahoma statute providing for interest to be paid whenever an income tax refund is not paid to the taxpayer within specified periods was amended. The amendment provides for interest to be paid if a refund is not paid within the specified number of days after the income tax return is filed or due, whichever is later.¹⁴

Interest on Underpayment of Estimated Payment

The Oklahoma statute providing for adding interest to an underpayment of an estimated payment of tax was amended to modify the computation of the period of underpayment.¹⁵

Apportionment of Income Tax Collections

The Oklahoma statute that relates to the apportionment of income tax collections was amended by increasing certain apportionments for certain fiscal years and decreasing certain apportionments for certain fiscal years.¹⁶

SALES AND USE TAX

Sales Tax Exemption of Sales Between Related Companies

An exemption from Oklahoma sales tax was enacted that specifically exempts the transfer of tangible personal property between wholly owned subsidiaries of a parent company and between a parent company and its wholly owned subsidiary.¹⁷

Sales Tax Exemption for Broadband Access Equipment

An Oklahoma sales tax exemption was enacted for sale, lease, rental, storage, use or other consumption of qualifying broadband equipment by providers of internet service or subsidiaries if the property is directly used or consumed by the provider or subsidiary in or during the distribution of broadband internet service. The exemption shall be administered as a rebate for which claims must be filed with the Oklahoma Tax Commission to establish that as a result of the equipment purchase, there has been net growth in the number of potential customers served in underserved or unserved areas. Claims for rebate must satisfy specified requirements, including a filing date requirement. The total amount of rebates that may be paid is limited, subject to apportionment to eligible projects serving counties with specified population density.¹⁸

Sales Tax Agricultural Exemption

The sales tax exemption for sales of agricultural products and items to be used in agricultural production was amended to specify the forms of proof of eligibility for the exemption the Oklahoma Tax Commission shall accept.¹⁹

Sales Tax Exemption of Forestry Equipment

A sales tax exemption was enacted, providing for a specific exemption from Oklahoma sales tax until January 2027, of sales of commercial forestry service equipment, limited to certain specifically described types of equipment sold to businesses engaged in logging, timber and tree farming.²⁰

Sales Tax Exemption for Sales to Disabled Veterans

The sales tax exemption allowed for sales of tangible personal property or services to disabled veterans and surviving spouses of such veterans was amended with respect to verification of eligibility for the exemption of veterans registered with the registry created by the Oklahoma Department of Veterans Affairs.²¹

Sales Tax Exemption for Sales to City-County Library Systems

The sales tax exemption for sales to governmental and nonprofit entities was amended to provide an exemption for sales of tangible personal property or services to any city-county library system.²²

Sales Tax Exemption for Sales to Museums

The sales tax exemption for sales to governmental and nonprofit entities was amended to provide an exemption for a museum that operates as a part of an organization exempt from taxation under Section 501(c)(3) of the Internal Revenue Code, is not accredited by the American Alliance of Museums and operates on an annual budget of less than \$1 million.²³

Sales Tax Exemption for Tax Exempt Organization Providing Affordable Housing

A sales tax exemption was enacted to exempt sales of tangible personal property or services used solely for construction and remodeling projects to an organization that is exempt from taxation pursuant to Section 501(c)(3) of the Internal Revenue Code and that meets certain specified requirements with respect to the organization's primary purpose of constructing or remodeling and selling affordable housing, providing homeownership education to residents of Oklahoma with limited income, serving public or charitable purposes rather than commercial purposes, receiving of funding and revenue, and charging of fees and compensating its employees in the best interest of clients.²⁴

Sales Tax Exemption for Tax-Exempt Organizations Providing Disaster Assistance

A sales tax exemption was enacted to exempt sales of tangible personal property or services to an Oklahoma organization that is exempt from taxation pursuant to Section 501(c)(3) of the Internal Revenue Code – the principal functions of which are to provide assistance to natural persons following a disaster with program emphasis on repair or restoration to single-family residential dwellings or construction or replacement of such a dwelling.²⁵

Sales Tax Exemption for Tax-Exempt Organization Use in a Clinical Practice or Medical Facility

A sales tax exemption was enacted to exempt sales of tangible personal property or services until July 1, 2022, to an organization that is exempt from taxation pursuant to Section 501(c)(3) of the Internal Revenue Code that has entered into a joint operating agreement with the University Hospitals Trust created pursuant to Section 3224 of Title 63 of the Oklahoma Statutes. The exemption shall be limited to the

purchase of tangible personal property and services for use in clinical practices or medical facilities acquired or leased by the organization from the University Hospitals Authority, University Hospitals Trust or the University of Oklahoma on or after June 1, 2021.²⁶

Disbursement of Sales Tax on Aquarium Admission

The state sales tax generated on the sale of tickets for admission by an aquarium exempt from taxation under Section 501(c)(3) of the Internal Revenue Code or owned or operated by a public trust or political subdivision of the state shall be collected and disbursed to the nonprofit organization, public trust or political subdivision responsible for the aquarium's operations for use by that entity for promoting visitation primarily to out-of-state residents.²⁷

Apportionment of Sales and Use Tax Collections

The Oklahoma statutes that relate to apportionment of sales and use tax collections were amended to change certain apportionments for certain fiscal years.²⁸

AD VALOREM TAX

Payment of Ad Valorem Taxes in Installments

The provision for required payment of *ad valorem* tax in installments was amended to provide that unless one-half or more of the tax is paid before the first day of January, the entire tax levy for the fiscal year shall become delinquent on that date. If the first half or more of the taxes for the fiscal year has been so paid by the first day of January, the remainder shall be paid before the first day of April thereafter and if not paid, shall become delinquent on that date.²⁹

Five-Year, New Manufacturing Facility Exemption

The statutory provisions implementing the five-year *ad valorem* tax new manufacturing facility exemption allowed by Article 10, Section 6B of the Oklahoma Constitution and defining qualifying "manufacturing facilities" for purposes of the exemption were amended. The definition of "manufacturing facilities" was amended to mean facilities of which the investment cost of construction, acquisition or expansion is \$500,000 or more with respect to assets placed in service during calendar year 2022. For subsequent years, such required amount of investment shall be increased annually based on increases in the Consumer Price Index-All Urban Consumers. The statutory requirements for qualification for the exemption were also amended as to average wage requirements for specified establishments and entities, the definition of the term "facilities" for purposes of the exemption, elimination of certain provisions authorizing waivers of not meeting payroll requirements, a limit on allowance of the exemption for certain computer data processing and preparation and information processing service providers, a waiver of payroll requirements for 2021 for a specified type of manufacturing facility and the valuation and assessment of manufacturing facility property for which an exemption is recognized and granted by the tax commission.³⁰

Assessment of Fixed Wireless Broadband Internet Service Providers

The *ad valorem* tax definitions applicable to businesses defined as a "public service corporation" and a "transmission company" and related provisions, were amended to provide a defined term of "fixed wireless broadband internet service provider" and to provide that as used in the *Ad Valorem* Tax Code, the terms "transmission company" and "public service company" shall not be construed to include fixed wireless broadband internet service providers.³¹

Cost Approach Definition

The definition of the term "cost approach" as used in the *Ad Valorem* Tax Code for purposes of valuation was amended to provide for subtracting accrued depreciation, including a loss in value that may be caused by physical deterioration, functional obsolescence or economic obsolescence and adding the value of the land.³²

Tax Commission Schedules of Values of Personal Property

The duties of the *Ad Valorem* Division of the Oklahoma Tax Commission were amended with respect to its duty to provide from year-to-year schedules of values of personal property to aid county assessors in the assessment of personal property and to state it shall be in accordance with Uniform Standards of Professional Appraisal Practice (USPAP) and International Association of Assessing Officers (IAAO) requirements.³³

Additional Homestead Exemption for Lower-Income Households

The provisions allowing an additional homestead exemption for low-income homeowners were amended to allow the additional homestead exemption for homesteads of heads of households whose gross household income does not exceed \$25,000 and to provide that gross household income shall not include the amount of any federal stimulus or relief payments related to the COVID-19 virus.³⁴

Homestead Exemption for Disabled Veterans

The *ad valorem* tax provisions for a homestead exemption were amended to provide that the homestead exemption shall be allowed if a disabled veteran or surviving spouse of a deceased service person who died in the line of duty occupies improvements affixed to real property owned by a city or town or entity formed under ordinances thereof, the property will be considered a homestead.³⁵

Personal Information of Officials Not Published on the Internet

The provisions allowing personal information of public officials related to the assessment of *ad valorem* tax to not be published on the internet were amended to apply to information about elected county officials and peace officers.³⁶

Tax Resale Transfers to County

The provisions for resale of property were amended to limit the scope of certain claims on property sold to boards of county commissioners, where the property was bid off in the name of the county.³⁷

Abandoned Property

The provisions for resale of property were amended with respect to common area nuisance property. The county treasurer is allowed to take specified action with respect to common area nuisance property, including allowing it to remain in current ownership and in specified circumstances, bid off such property to a city or town.³⁸

Manufactured Homes

A clarifying amendment was made to the *ad valorem* tax provisions applicable to a manufactured home located on land owned by the owner of the manufactured home.³⁹

Livestock Employed in Support of a Family

The statute implementing the exemption from *ad valorem* tax of livestock employed in support of a family was amended to modify language and describe an exemption for livestock owned by entities owned by residents of the state and to provide that animals are ineligible for exempt treatment if owned wholly or in part by a publicly traded corporation or a corporation incorporated in a state other than Oklahoma.⁴⁰

County Boards of Equalization and County Excise Boards

The requirements for completion of courses of training and instruction and the compensation and required attendance of members of county boards of equalization were modified. The requirements for completion of courses of training and instruction of members of county excise boards were modified.⁴¹

Ad Valorem Reimbursement Fund Reimbursement for Veterans and Spouses Exemptions

The provision for creation and expenditure of the *Ad Valorem* Reimbursement Fund was amended to provide that for calendar year 2022 and all subsequent years, the fund will be used to reimburse qualified counties for loss of revenue due to *ad valorem* tax exemption granted to veterans and their surviving spouses, subject to specified requirements for the number and amount of exemptions and a limit on the amount of loss of revenue reimbursed.⁴²

PETROLEUM OIL EXCISE TAX

Extension of Petroleum Excise Tax

The provisions of Article 11 of Title 68 of the Oklahoma Statutes imposing an excise tax of 0.095 of 1% of the gross value of oil and natural gas, in addition to the Oklahoma gross production tax was extended to apply to production prior to July 1, 2026.⁴³

ELECTRIC VEHICLE CHARGING TAX AND RELATED TAX PROVISIONS

Excise Tax on Electric Current Used for Electric Vehicle Charging

A "Driving on Road Infrastructure with Vehicles of Electricity (DRIVE) Act of 2021" was enacted. The act imposes a tax levy on certain transfers of electric power to electric vehicles. The act imposes a tax of \$0.03 per kilowatt-hour or its equivalent on electric current used to charge or recharge the battery or batteries of an electric vehicle, subject to limited exemptions. The tax shall be levied beginning Jan. 1, 2024. The tax shall be remitted monthly by each charging station owner or operator. Charging stations will generally be required to register with the Oklahoma Tax Commission and use a metering system that is capable of imposing the cost for the charging service using a unit per kilowatt-hour or a comparable measurement as determined by the Tax Commission. The bill enacting the act contained related provisions applicable to electric vehicles as described below.⁴⁴

Additional Registration Fee for Electric Vehicles



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In addition to regular motor vehicle registration fees required pursuant to 47 O. S. §1132, at the time of initial or renewal registration for any electric vehicle, there shall be an additional fee based upon the weight of the electric vehicle registered.⁴⁵

Income Tax Credit for Electric Vehicle Charging Taxes Paid

For taxable years beginning after Dec. 31, 2023, there shall be allowed a credit against the Oklahoma income tax in the amount of electric vehicle charging taxes paid by an individual or lawfully recognized entity subject to specified limits based on registration fees for electric vehicles paid during the taxable year with a five-year carryover to the extent the credit is not used.⁴⁶

Sales Tax Exemption for Sales of Electricity at Charging Stations

A sales tax exemption shall be allowed for sales of electricity at charging stations when electricity is sold by a charging station owner or operator for purposes of charging an electric vehicle, and the tax imposed on the transmission of electricity in charging the electric vehicle is collected and remitted to the tax commission.⁴⁷

MOTOR FUEL TAX

Extension Pre-Collection and Remittance by Suppliers and Importers

The Motor Fuel Tax Code was amended to extend the requirement of pre-collection and remittance of the motor fuel tax by each supplier and bonded importer who sells motor fuel until July 1, 2024.⁴⁸

VEHICLE TRANSFER TAX

Vehicle Tax In Lieu of Sales and Use Tax Provision Amendment

The excise tax levied and assessed on the transfer and use of any vehicle registered in the state was amended to provide that trailers and semitrailers registered to transport cargo over state highways shall be in lieu of all sales and use taxes levied pursuant to the Sales Tax Code or the Use Tax Code.⁴⁹

VEHICLE REGISTRATION

Electronic Filing and Delivery of Certificates of Title and Associated Liens

The Oklahoma Vehicle License and Registration Act was amended to provide that the Oklahoma Tax Commission, on or before July 1, 2022, shall implement a program that will permit the electronic filing, storage and delivery of motor vehicle certificates of title and allow a lienholder to perfect, assign and release a lien on a motor vehicle in lieu of submission and maintenance of paper documents as otherwise provided in the act.⁵⁰

Registration of Persons Preparing Notices of Liens

A statutory provision was added requiring a person or persons charging a fee for the preparation or assistance in the preparation of notices of liens to register with and submit an annual fee to the Oklahoma Tax Commission, subject to specified exceptions.⁵¹

MOTOR VEHICLE RENTAL TAX

Peer-to-Peer Car Sharing Program Act

An act to be known as the "Peer-to-Peer Car Sharing Program Act" was enacted providing rules for a peer-to-peer car sharing program that is a business platform connecting vehicle owners with drivers to enable sharing of vehicles for financial consideration. The provisions of the motor vehicle rental tax were amended to provide for circumstances under which the tax shall be levied or applied to shared vehicles as defined in the Peer-to-Peer Car Sharing Program Act.⁵²

MUNICIPAL TAXES

Redirection of Dedicated Taxes

The statute authorizing cities and towns to assess, levy and collect municipal taxes was amended to provide that any municipality that levies a dedicated tax pursuant to a vote of the people for the purpose of funding public safety or any other governmental purpose shall not redirect all or a portion of the dedicated tax revenue to another purpose without a vote of the people authorizing such action.⁵³

OKLAHOMA ROAD USER CHARGE PROGRAM AND TASK FORCE

Oklahoma Tax Commission Collection of Road Use Fees and Charges

An act providing for the creation of the Oklahoma Road User Charge Program and the Road User Charge Task Force was enacted to consider the potential for a road user charge to replace traditional motor fuel taxes. The act provides for representation of the Oklahoma Tax Commission on the task force. The Oklahoma Tax Commission shall administer the collection of any charges and fees associated with the Oklahoma Road User Charge Program.⁵⁴

TOBACCO PRODUCTS TAX

Tobacco Products Tax Enforcement Act

A "Tobacco Products Tax Enforcement Act" was enacted, authorizing the establishment of a Tobacco Products Enforcement Unit by the Oklahoma Tax Commission. The act provides that the unit shall enforce the tobacco tax laws of the state and ensure all taxes are paid on tobacco products by taking specified actions concerning licensing, purchasing of tobacco products, auditing of wholesalers and retailers, issuing fines for violations, conducting inspections and other actions and providing for staffing of the unit by the Oklahoma Tax Commission.⁵⁵

Tobacco Products Tax Amendment

The legislation providing for the establishment of a Tobacco Products Enforcement Unit also amended statutes imposing the tobacco products tax and the administration of the tax. The statutes added and amended provide the excise tax shall be paid by the wholesaler liable for payment of the tax, with stated intent to require all wholesalers to pay applicable tobacco products tax upon the sale, use, exchange or possession of taxable commodities. The definitions of "wholesaler," "retailer" and "consumer" were amended, defined term "distributing agent" deleted and related provisions of the statutes amended and conformed. The statutory provisions related to stamps by use of which the tax is paid and related provisions were deleted, and other provisions of the statutes were amended and conformed to the change.⁵⁶

Defined Terms Modified, Conforming Amendments

The Oklahoma tobacco products tax statutes were further amended to modify definitions. Provisions were also amended relating to rates, amount and apportionment of tax, penalties and untaxed products, trucks and vehicles carrying untaxed merchandise and transportation or possession of untaxed products.⁵⁷

TAX PROCEDURE AND ADMINISTRATION

Medical Marijuana Tax and Oklahoma Tax Commission Assessment, Collection and Enforcement

The provisions governing the levy of a tax on retail medical marijuana sales were amended. The Oklahoma Tax Commission shall have the authority to assess, collect and enforce the tax, including interest and penalty.⁵⁸

Tax Administration Amendments

Legislation was enacted relating to various tax administration provisions, including claims for refunds, liability for mixed beverage gross receipts tax, collection contracts with respect to certain excise tax, hearings before the Oklahoma Tax Commission, garnishment, debt collection for unpaid taxes, sales tax exemption for certain disabled veterans, documentary stamp tax, conforming language, the Oklahoma Film Enhancement Rebate and other administrative provisions.⁵⁹

Court Fines and Costs Intercept of Income Tax Refunds

The statute providing for court fines and costs to be deducted from individual income tax refunds was amended.⁶⁰

ECONOMIC DEVELOPMENT

Oklahoma Quality Events Incentive Act

The Oklahoma Quality Events Incentive Act was amended. The period the act will be in effect is extended through June 30, 2026. Amendments to the act include amendments of definitions with respect to the administration of the act.⁶¹

Oklahoma Remote Quality Jobs Incentive Act

An "Oklahoma Remote Quality Jobs Incentive Act" was enacted that defines applicable terms, provides procedures for applications for incentive payments from the state based upon the creation of jobs and payment of wages, computation and payment of incentive payments and reporting of results. The act provides for incentives to be paid to qualifying proxy establishments that facilitate the attraction of remote workers to Oklahoma and to attract growth industries and sectors that employ remote workers to Oklahoma through a policy of rewarding businesses with a highly skilled, knowledge-based workforce.⁶²

Filmed in Oklahoma Act of 2021

The Legislature enacted the "Filmed in Oklahoma Act of 2021," creating an incentive rebate program relating to film production incentives and requiring the Oklahoma Department of Commerce and the Oklahoma Tax Commission to administer the program.⁶³

Oklahoma Tourism and Development Act

ABOUT THE AUTHOR


Sheppard F. Miers Jr. is a shareholder at the Tulsa office of GableGotwals and practices in the areas of federal, state and local taxation.


1. HB 2962, amending 68 O. S. Supp. 2020, §2355; effective Jan. 1, 2022.
2. HB 2960, amending 68 O. S. Supp. 2020, §2355; effective Jan. 1, 2022.
3. HB 2961, amending 68 O. S. Supp. 2020, §2370; effective Jan. 1, 2022.
4. HB 2963, amending 68 O. S. Supp. 2020, §2355.1P-4; effective Jan. 1, 2022.
5. HB 2962, amending 68 O. S. Supp. 2020, §2357.43; effective Jan. 1, 2022.
6. SB 1080, amending 68 O. S. Supp. 2020, §2357.206; effective Nov. 1, 2021.
7. HB 2178, amending 68 O. S. Supp. 2020, §2358; effective Nov. 1, 2021.
8. SB 893, amending 68 O. S. Supp. 2020, §2357.301; effective Nov. 1, 2021.
9. SB 915, Adding 68 O. S. 2021, §2358.110; effective Nov. 1, 2021.
10. SB 905, adding 68 O. S. 2021, §2357.406; effective Nov. 1, 2021.
11. SB 436, amending 68 O. S. Supp. 2020, §2368.17; effective Nov. 1, 2021.
12. SB 379, amending 68 O. S. Supp. 2020, §2368.12; effective Jan. 1, 2022.
13. SB 601, amending 68 O. S. Supp. 2020, §2368; effective May 7, 2021.
14. SB 601, amending 68 O. S. Supp. 2020, §217; effective May 7, 2021.
15. SB 601, amending 68 O. S. 2011, §2385.13; effective Nov. 1, 2021.
16. HB 2894, amending 68 O. S. Supp. 2020, §2352; effective July 1, 2021.
17. HB 1060, amending 68 O. S. 2011, §1360; effective Nov. 1, 2021.
18. HB 2946, amending 68 O. S. Supp. 2020, §1357, and adding 68 O. S. 2021, §1357.21; effective July 1, 2021.
19. SB 422, amending 68 O. S. 2011, §1358.1; effective July 1, 2021.
20. HB 1588, amending 68 O. S. Supp. 2020, §1357; effective Jan. 1, 2022.
21. SB 415, amending 68 O. S. Supp. 2020, §1357, 68 O. S. Supp. 2020, §205 and 72 O. S. Supp. 2020, §421; effective April 28, 2021.
22. SB 265, amending 68 O. S. Supp. 2020, §1356; effective Nov. 1, 2021.
23. SB 909, amending 68 O. S. Supp. 2020, §1356; effective Nov. 1, 2021.
24. HB 1935, amending 68 O. S. Supp. 2019, §1356; effective Nov. 1, 2021.
25. HB 1935, amending 68 O. S. Supp. 2020, §1356; effective Nov. 1, 2021.
26. HB 2949, amending 68 O. S. Supp. 2020, §1356; effective July 1, 2021.
27. HB1566, amending 68 O. S. Supp.2020, §1354; effective Nov. 1, 2021.
28. HB 2894, amending 68 O. S. Supp. 2020, §§1353, 1403; effective July 1, 2021.
29. SB 181, amending 68 O. S. 2011, §2913; effective Nov. 1, 2021.
30. SB 609, amending 68 O. S. Supp. 2020, §2902; effective Nov. 1, 2021.
31. HB 2297, amending 68 O. S. 2011, §2808, effective Nov. 1, 2021.
32. HB 2775, amending 68 O. S. Supp. 2020, §2802; effective Nov. 1, 2021.
33. HB 2775, amending 68 O. S. Supp. 2020, §2875; effective Nov. 1, 2021.
34. HB 1009, amending 68 O. S. Supp. 2020, §2890; effective Jan. 1, 2022.
35. HB 1062, amending 68 O. S. Supp. 2020, §2888; effective Jan. 1, 2022.
36. HB 1643, amending 68 O. S. Supp. 2020, §2899.1; effective Nov. 1, 2021.
37. HB 2362, amending 68 O. S. Supp. 2020, §3131, effective Nov. 1, 2021.
38. HB 1749, amending 68 O. S. Supp. 2020, §3129; effective Nov. 1, 2021.
39. HB 1153, amending 68 O. S. 2011, §2812; effective Nov. 1, 2021.
40. HB 2805, amending 68 O. S. Supp. 2020, §2807.1; effective Jan. 1, 2022.
41. SB 483, amending 68 O. S. Supp. 2020, §2862, and 68 O. S. Supp. 2020, §3006; effective Nov. 1, 2021.
42. HB 1990, amending 62 O. S. Supp. 2020, §193; effective Nov. 1, 2021.
43. SB 1059, amending 68 O. S. Supp. 2020, §§1101, 1102 and 1103; effective July 1, 2021.
44. HB 2234, adding 68 O. S. 2021, §§6501-6512; amending 47 O. S. Supp. 2020, §1141.1; amending 68 O. S. Supp. 2020, §1355; effective Nov. 1, 2021; SB 600, amending Enrolled HB 2234; effective Nov. 1, 2021.
45. HB 2234, adding 68 O. S. 2021, §6511; effective Nov. 1, 2021.
46. HB 2234, adding 68 O. S. 2021, §6510; effective Nov. 1, 2021.
47. HB 2234, amending 68 O. S. Supp. 2020, §1355; effective Nov. 1, 2021.
48. SB 298, amending 68 O. S. Supp. 2020, §500.22; effective Nov. 1, 2021.
49. HB 2964, amending 68 O. S. Supp. 2020, §2103; effective Nov. 1, 2021.
50. SB 998, adding 68 O. S. 2021, §1105A; effective Nov. 1, 2021.
51. sB 273; adding 42 O. S. 2021, §90; effective Jan. 1, 2022.
52. SB 355, amending 68 O. S. Supp. 2020, §2110; effective Nov. 1, 2021.
53. SB 825, amending 68 O. S. 2011, §2701; effective Nov. 1, 2021.
54. HB 1712; enacting uncodified findings and declaration of the Legislature, adding 69 O. S. 2021, §§1931, and 1932; effective Nov. 1, 2021.


55. HB 2292, adding 68 O. S. 2021, §§400-400.6; effective July 1, 2021.
56. HB 2292, amending 68 O. S. 2011, §§401, 68 O. S. Supp. 2020, §402-1, 68 O. S. 2011. §403, 403.1, 403.2, 407, 68 O. S. Supp.2020, §§412, 413, 68 O. S. 2011, §§414, 415, 68 O. S. Supp. 2020, §§417, 418, 68 O. S. 2011. 420.1, 421, 422, 426; repealing 68 O. S. 2011, §§406, 408, 409 and 411; effective July 1, 2021.
57. SB 1078, amending 68 O. S. 2011, §§401, 402-1,402-3, 412, 413, 414, 418, as last amended by HB 2292 (2021); amending 68 O. S. Supp. 2020, §§402, 402-3; effective July 1, 2021.
58. SB 1033, amending Section 7, State Question No. 788, Initiative Petition No. 412 (63 O. S. Supp. 2020, §426 and adding 68 O. S. 2021, §255.2; effective May 28, 2021.
59. HB 2780, amending 68 O. S. Supp. 2020, §§227 and 253; 68 O. S. 2011, §§254, 1361.2 and 1501; and 68 O. S. Supp. 2020, §§2947.1-2947.3; 68 O. S. 2011, §§3204, 3624; effective Nov. 1, 2021.
60. SB 343, amending 68 O. S. Supp. 2020, §205.2; effective Nov. 1, 2021.
61. HB 1121, amending 68 O. S. Supp. 2020, §§4301, 4303, 4304 and 4305; effective April 21, 2021.
62. HB 2860, adding 68 O. S. 2021, §§4501-4510; effective July 1, 2021.
63. SB 608, adding 68 O. S. 2021, §§3631-3641 and amending 68 O. S. 2011, §2352; effective July 1, 2021.
64. SB 739, amending 68 O. S. Supp. 2020, §§2393-2397; effective Nov. 1, 2021.

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