

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 2696

By: Fourkiller

4
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.

22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100
101
102
103
104
105
106
107
108
109
110
111
112
113
114
115
116
117
118
119
120
121
122
123
124
125
126
127
128
129
130
131
132
133
134
135
136
137
138
139
140
141
142
143
144
145
146
147
148
149
150
151
152
153
154
155
156
157
158
159
160
161
162
163
164
165
166
167
168
169
170
171
172
173
174
175
176
177
178
179
180
181
182
183
184
185
186
187
188
189
190
191
192
193
194
195
196
197
198
199
200
201
202
203
204
205
206
207
208
209
210
211
212
213
214
215
216
217
218
219
220
221
222
223
224
225
226
227
228
229
230
231
232
233
234
235
236
237
238
239
240
241
242
243
244
245
246
247
248
249
250
251
252
253
254
255
256
257
258
259
260
261
262
263
264
265
266
267
268
269
270
271
272
273
274
275
276
277
278
279
280
281
282
283
284
285
286
287
288
289
290
291
292
293
294
295
296
297
298
299
300
301
302
303
304
305
306
307
308
309
310
311
312
313
314
315
316
317
318
319
320
321
322
323
324
325
326
327
328
329
330
331
332
333
334
335
336
337
338
339
340
341
342
343
344
345
346
347
348
349
350
351
352
353
354
355
356
357
358
359
360
361
362
363
364
365
366
367
368
369
370
371
372
373
374
375
376
377
378
379
380
381
382
383
384
385
386
387
388
389
390
391
392
393
394
395
396
397
398
399
400
401
402
403
404
405
406
407
408
409
410
411
412
413
414
415
416
417
418
419
420
421
422
423
424
425
426
427
428
429
430
431
432
433
434
435
436
437
438
439
440
441
442
443
444
445
446
447
448
449
450
451
452
453
454
455
456
457
458
459
460
461
462
463
464
465
466
467
468
469
470
471
472
473
474
475
476
477
478
479
480
481
482
483
484
485
486
487
488
489
490
491
492
493
494
495
496
497
498
499
500
501
502
503
504
505
506
507
508
509
510
511
512
513
514
515
516
517
518
519
520
521
522
523
524
525
526
527
528
529
530
531
532
533
534
535
536
537
538
539
540
541
542
543
544
545
546
547
548
549
550
551
552
553
554
555
556
557
558
559
560
561
562
563
564
565
566
567
568
569
570
571
572
573
574
575
576
577
578
579
580
581
582
583
584
585
586
587
588
589
590
591
592
593
594
595
596
597
598
599
600
601
602
603
604
605
606
607
608
609
610
611
612
613
614
615
616
617
618
619
620
621
622
623
624
625
626
627
628
629
630
631
632
633
634
635
636
637
638
639
640
641
642
643
644
645
646
647
648
649
650
651
652
653
654
655
656
657
658
659
660
661
662
663
664
665
666
667
668
669
670
671
672
673
674
675
676
677
678
679
680
681
682
683
684
685
686
687
688
689
690
691
692
693
694
695
696
697
698
699
700
701
702
703
704
705
706
707
708
709
710
711
712
713
714
715
716
717
718
719
720
721
722
723
724
725
726
727
728
729
730
731
732
733
734
735
736
737
738
739
740
741
742
743
744
745
746
747
748
749
750
751
752
753
754
755
756
757
758
759
760
761
762
763
764
765
766
767
768
769
770
771
772
773
774
775
776
777
778
779
780
781
782
783
784
785
786
787
788
789
790
791
792
793
794
795
796
797
798
799
800
801
802
803
804
805
806
807
808
809
810
811
812
813
814
815
816
817
818
819
820
821
822
823
824
825
826
827
828
829
830
831
832
833
834
835
836
837
838
839
840
841
842
843
844
845
846
847
848
849
850
851
852
853
854
855
856
857
858
859
860
861
862
863
864
865
866
867
868
869
870
871
872
873
874
875
876
877
878
879
880
881
882
883
884
885
886
887
888
889
890
891
892
893
894
895
896
897
898
899
900
901
902
903
904
905
906
907
908
909
910
911
912
913
914
915
916
917
918
919
920
921
922
923
924
925
926
927
928
929
930
931
932
933
934
935
936
937
938
939
940
941
942
943
944
945
946
947
948
949
950
951
952
953
954
955
956
957
958
959
960
961
962
963
964
965
966
967
968
969
970
971
972
973
974
975
976
977
978
979
980
981
982
983
984
985
986
987
988
989
990
991
992
993
994
995
996
997
998
999
1000

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.

22

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

24