



## H.B. 1268

RE: H.B. 1268

SUBJECT: Passport to Financial Literacy Act

House Bill 1268 becomes effective July 1, 2015. This bill amends the Passport to Financial Literacy Act relating to students with the most significant cognitive disabilities and English language learners.

- Current law requires students to complete a curriculum on personal financial literacy in order to graduate from a public high school in Oklahoma.
- Section 1(E): Amends the requirements for those students with the most significant cognitive disabilities (MSCD) who have an Individualized Education Program (IEP) to allow for completion by (1) receiving substantive and substantial instruction in life-skills curriculum, and (2) demonstrating knowledge by alternate measures as required by their IEP.
- Section 1(G)(4): Requires the State Department of Education to provide online resources and materials to help English language learners understand and use the personal financial literacy information.
- Section 1(K): Suggests that school districts assign the responsibilities for personal financial literacy to the same teacher or teachers on a continuing basis in order to ensure high-quality consistent instruction.

Should you have any questions related to this bill, please contact Mr. Kelly Curtright, Director of Social Studies Education and Personal Financial Literacy Education, at (405) 522-3523 or Ms. Carolyn Thompson, Director of Government Affairs, at (405) 522-3520.

Amendment to: 70 O.S. 11-103.6h



# An Act

ENROLLED HOUSE  
BILL NO. 1268

By: Casey, Cannaday and Denney  
of the House

and

Ford of the Senate

An Act relating to schools; amending 70 O.S. 2011, Section 11-103.6h, which relates to the Passport to Financial Literacy Act; deleting obsolete language; adding an alternative method of demonstrating satisfactory knowledge for certain students; requiring the State Department of Education to provide certain resources and materials; encouraging school districts to make certain teaching assignments; providing an effective date; and declaring an emergency.

SUBJECT: Passport to Financial Literacy Act

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. AMENDATORY 70 O.S. 2011, Section 11-103.6h,  
is amended to read as follows:

Section 11-103.6h A. Personal financial literacy education shall be taught in the public schools of this state. Personal financial literacy education shall include, but is not limited to, the following areas of instruction:

1. Understanding interest, credit card debt, and online commerce;
2. Rights and responsibilities of renting or buying a home;
3. Savings and investing;
4. Planning for retirement;

5. Bankruptcy;
6. Banking and financial services;
7. Balancing a checkbook;
8. Understanding loans and borrowing money, including predatory lending and payday loans;
9. Understanding insurance;
10. Identity fraud and theft;
11. Charitable giving;
12. Understanding the financial impact and consequences of gambling;
13. Earning an income; and
14. Understanding state and federal taxes.

~~B. Beginning with students entering the seventh grade in the 2008-2009 school year, in~~ In order to graduate from a public high school accredited by the State Board of Education with a standard diploma, students shall fulfill the requirements for a personal financial literacy passport. The requirements for a personal financial literacy passport shall be satisfactory completion in all areas of instruction in personal financial literacy as listed in subsection A of this section during grades seven through twelve or demonstration of satisfactory knowledge as provided for in subsection E of this section.

~~C. Beginning with the 2008-2009 school year, school~~ School districts shall provide instruction in personal financial literacy to students during grades seven through twelve. School districts shall have the option of determining when each area of instruction listed in subsection A of this section shall be presented to students.

D. Personal financial literacy instruction shall be integrated into one or more existing courses of study or provided in a separate personal financial literacy course. School districts shall have the option of determining into which course or courses each area of



instruction listed in subsection A of this section shall be integrated.

E. Students with the most significant cognitive disabilities (MSCD) who have an Individualized Education Program (IEP) that directs that the student is to be assessed with alternate achievements standards through the Oklahoma Alternative Assessment Program may demonstrate satisfactory knowledge in each area of instruction listed in subsection A of this section upon a determination, supported by documentation, by the school district that the student has met the following criteria:

1. Receives substantive and substantial instruction in life-skills curriculum; and

2. Demonstrates the acquired knowledge of the student with MSCD by alternate measures as required by the IEP.

F. The State Board of Education shall identify and adopt curriculum standards for personal financial literacy instruction that reflect the areas of instruction listed in subsection A of this section. The standards shall be incorporated into the state academic content standards adopted by the Board pursuant to Section 11-103.6 of ~~Title 70 of the Oklahoma Statutes~~ this title and known as the Priority Academic Student Skills Curriculum.

~~F.~~ G. The State Department of Education shall:

1. Develop guidelines and material designed to enable schools to infuse personal financial literacy within any course of study currently offered by the school district or offer personal financial literacy as a separate course. The guidelines shall outline the areas of instruction to be taught based on the curriculum standards adopted by the Board;

2. Develop professional development programs that are designed to help teachers provide instruction in personal financial literacy and incorporate the curriculum into an existing course or courses or develop curriculum for a separate personal financial literacy course; ~~and~~

3. Provide resources, including on-line modules, for integrating the teaching of personal financial literacy into an existing course or courses of study or for developing a separate personal financial literacy course. The on-line modules shall

include an assessment component for each area of instruction listed in subsection A of this section; and

4. Provide resources, including on-line modules, and materials designed to enable students identified as English language learners to understand and use the personal financial literacy information presented.

~~G.~~ H. The Department may work with one or more not-for-profit organizations that have proven expertise in the development of standards and curriculum and delivery of teacher professional development in personal financial literacy for the purpose of developing and providing guidelines, materials, resources, including on-line modules, and professional development.

~~H.~~ I. 1. For students who transfer into an Oklahoma school district from out of state after the seventh grade, school districts shall assess the knowledge of the student in each of the areas of instruction listed in subsection A of this section. If the school district determines that the transferred student has successfully completed instruction in any or all of the areas of personal financial literacy instruction at a previous school in which the student was enrolled or if the student demonstrates satisfactory knowledge of any or all of the areas of personal financial literacy instruction through an assessment, the school district may exempt the student from completing instruction in that area of personal financial literacy instruction. School districts may use the assessment contained in the on-line modules provided by the State Department of Education pursuant to subsection ~~F~~ G of this section to determine the personal financial literacy knowledge level of the student. School districts may also use the on-line modules to present an area of instruction to transferred students who have not completed or who did not demonstrate satisfactory knowledge in one or more of the areas of personal financial literacy instruction.

2. For students who transfer into an Oklahoma school district from out of state after the junior year of high school, school districts may make an exception to the requirements for a personal financial literacy passport pursuant to the provisions of Section 11-103.6 of ~~Title 70 of the Oklahoma Statutes~~ this title.

~~I.~~ J. The State Textbook Committee created in Section 16-101 of ~~Title 70 of the Oklahoma Statutes~~ this title may, when selecting textbooks for mathematics, economics, or similar courses, select



those textbooks which contain substantive provisions on personal finance.

K. In order to deliver high-quality consistent personal financial literacy instruction, school districts are encouraged to assign the responsibility for teaching personal financial literacy to the same teacher or teachers on a continuing basis.

SECTION 2. This act shall become effective July 1, 2015.

SECTION 3. 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 28th day of April, 2015.

Lee R. Jones  
Presiding Officer of the House  
of Representatives

Passed the Senate the 8th day of April, 2015.

Eveline Field  
Presiding Officer of the Senate

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this 29th  
day of April, 20 15, at 3:00 o'clock P M.

By: Audrey Rockwell

Approved by the Governor of the State of Oklahoma this 4th  
day of May, 20 15, at 2:14 o'clock P M.

Mary Fallin  
Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this 4th  
day of May, 20 15, at 3:18 o'clock P. M.

By: Ch. Benze





## H.B. 1693

RE: H.B. 1693

SUBJECT: Oklahoma Equal Opportunity Education Scholarship Act

House Bill 1693 becomes effective January 1, 2016. This bill amends the tax credits that can be claimed under the Oklahoma Equal Opportunity Education Scholarship Act and expands the program to include additional special needs students and early childhood programs.

- Current law allows for taxpayers to make contributions to eligible scholarship-granting organizations and eligible educational improvement grant organizations to receive a tax credit of 50% of their contribution, up to \$1,000 for individuals, \$2,000 for married couples, and \$100,000 for corporations and partnerships. If a donor commits in writing to donate the same amount of money for two additional consecutive years, they will receive a tax credit of 75% of their contribution, not to exceed the established limits.
  - “Scholarship-granting organization” refers to nonprofit entities who distribute periodic scholarship payments to eligible students, spend 90% or more of their annual revenue on scholarships, make a portion of their grants to low-income students, ensure portability for their scholarships and are registered with the Oklahoma Tax Commission as such.
  - “Educational improvement grant organization” refers to nonprofit entities who give at least 90% of their annual receipts as grants to schools for innovative educational programs.
- Section 1(B)(2) and Section 1(C)(2): Changes the credit as described above to allow for any taxpayer who commits in writing to give the same amount for one additional year to receive a tax credit of 75% of their contribution, not to exceed the established limits.
- Section 1(G)(2): Amends the definition of “eligible special needs student” to include a child who is provided services through SoonerStart, and who during transition is determined to be eligible for school district services. A child diagnosed as having a significant learning disability who has been approved by the scholarship-granting organization may be considered as well.
  - Current law provides that eligible special needs students may receive an educational scholarship of up to \$25,000 to cover tuition, fees and transportation costs for a qualified school for special needs accredited by the State Board of Education.

- Section 1(G)(3)(b): Adds to the definition of “educational scholarships,” scholarships of up to \$5,000 or 80% of the average per-pupil expenditure, as determined by the National Center for Education Statistics (NCES), to cover costs of a qualified school that does not charge tuition, enrolls special populations of students and is accredited by the State Board of Education.
- Section 1(G)(5) and Section 1(G)(6): Amends the definitions of “qualified school” and “qualified school for eligible special needs students” to include early childhood programs, including schools that provide educational programs for three-year-olds or prekindergarten educational programs for four-year-olds.
- Section 1(G)(11): Amends the definition of “early childhood education program” to include special education programs for eligible special needs students who are three years old or prekindergarten.

Should you have any questions related to this bill, please contact Dr. Rene Axtell, Assistant State Superintendent of Special Education Services, at (405) 521-3351 or Ms. Carolyn Thompson, Director of Government Affairs, at (405) 522-3520.

Amendment to: 68 O.S. 2357.206

# An Act

ENROLLED HOUSE  
BILL NO. 1693

By: Calvey of the House

and

Loveless of the Senate

An Act relating to revenue and taxation; amending 68 O.S. 2011, Section 2357.206, as amended by Section 1, Chapter 349, O.S.L. 2014 (68 O.S. Supp. 2014, Section 2357.206), which relates to the Oklahoma Equal Opportunity Education Scholarship Act; modifying amount of credit made for consecutive years; modifying definitions; and providing an effective date.

SUBJECT: Oklahoma Equal Opportunity Education Scholarship Act

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. AMENDATORY 68 O.S. 2011, Section 2357.206, as amended by Section 1, Chapter 349, O.S.L. 2014 (68 O.S. Supp. 2014, Section 2357.206), is amended to read as follows:

Section 2357.206 A. This act shall be known and may be cited as the "Oklahoma Equal Opportunity Education Scholarship Act".

B. 1. Except as provided in subsection F of this section, after August 26, 2011, there shall be allowed a credit for any taxpayer who makes a contribution to an eligible scholarship-granting organization. The credit shall be equal to fifty percent (50%) of the total amount of contributions made during a taxable year, not to exceed One Thousand Dollars (\$1,000.00) for single individuals, Two Thousand Dollars (\$2,000.00) for married individuals filing jointly, or One Hundred Thousand Dollars (\$100,000.00) for any taxpayer which is a legal business entity including limited and general partnerships, corporations, subchapter S corporations and limited liability companies; provided, if total credits claimed pursuant to this paragraph exceed the caps



established pursuant to paragraph 1 of subsection D of this section, the credit shall be equal to the taxpayer's proportionate share of the cap for the taxable year, as determined pursuant to subsection H of this section.

2. For any taxpayer who makes a contribution to an eligible scholarship-granting organization and makes a written commitment to contribute the same amount for ~~two (2)~~ an additional consecutive years year, the credit for the first year and the additional year shall be equal to seventy-five percent (75%) of the total amount of the contribution ~~established in paragraph 1 of this subsection~~ made during a taxable year, not to exceed the amounts established in paragraph 1 of this subsection for the taxable year in which the credit provided in this subsection is claimed. The taxpayer shall provide evidence of the written commitment to the Oklahoma Tax Commission at the time of filing the refund claim.

3. The credits authorized pursuant to the provisions of this subsection shall be allocable to the partners, shareholders, members or other equity owners of a taxpayer that is authorized to be treated as a partnership for purposes of federal income tax reporting for the taxable year for which the tax credits authorized by this subsection are claimed on the applicable return, together with required schedules, forms or reports of the partners, shareholders, members or other equity owners of the taxpayer. Tax credits which are allocated to such equity owners shall only be limited in amount for the income tax return of a natural person or persons based upon the limitation of the total credit amount to the entity from which the tax credits have been allocated and shall not be limited to One Thousand Dollars (\$1,000.00) for single individuals or limited to Two Thousand Dollars (\$2,000.00) for married persons filing a joint return.

4. On or before December 31, 2017, and once every four (4) years thereafter, such scholarship-granting organization and educational improvement granting organization shall submit to the Governor, President Pro Tempore of the Senate and the Speaker of the House of Representatives, an audited financial statement for the organization along with information detailing the benefits, successes or failures of the program.

C. 1. Except as provided in subsection F of this section, after August 26, 2011, there shall be allowed a credit for any taxpayer who makes a contribution to an eligible educational improvement grant organization. The credit shall be equal to fifty



percent (50%) of the total amount of contributions made during a taxable year, not to exceed One Thousand Dollars (\$1,000.00) for single individuals, Two Thousand Dollars (\$2,000.00) for married individuals filing jointly, or One Hundred Thousand Dollars (\$100,000.00) for any taxpayer which is a legal business entity including limited and general partnerships, corporations, subchapter S corporations and limited liability companies; provided, if total credits claimed pursuant to this paragraph exceed the cap established pursuant to paragraph 2 of subsection D of this section, the credit shall be equal to the taxpayer's proportionate share of the cap for the taxable year, as determined pursuant to subsection H of this section.

2. For any taxpayer who makes a contribution to an eligible educational improvement grant organization and makes a written commitment to contribute the same amount for ~~two (2)~~ an additional consecutive years year, the credit for the first year and the additional year shall be equal to seventy-five percent (75%) of the total amount of the contribution ~~established in paragraph 1 of this subsection~~ made during a taxable year, not to exceed the amounts established in paragraph 1 of this subsection for the taxable year in which the credit provided in this subsection is claimed; provided, if total credits claimed pursuant to this paragraph exceed the cap established pursuant to paragraph 3 of this subsection, the credit shall be equal to the taxpayer's proportionate share of the cap for the taxable year, as determined pursuant to subsection H of this section. The taxpayer shall provide evidence of the written commitment to the Oklahoma Tax Commission at the time of filing the refund claim.

3. The credits authorized pursuant to the provisions of this subsection shall be allocable to the partners, shareholders, members or other equity owners of a taxpayer that is authorized to be treated as a partnership for purposes of federal income tax reporting for the taxable year for which the tax credits authorized by this subsection are claimed on the applicable return, together with required schedules, forms or reports of the partners, shareholders, members or other equity owners of the taxpayer. Tax credits which are allocated to such equity owners shall only be limited in amount for the income tax return of a natural person or persons based upon the limitation of the total credit amount to the entity from which the tax credits have been allocated and shall not be limited to One Thousand Dollars (\$1,000.00) for single individuals or limited to Two Thousand Dollars (\$2,000.00) for married persons filing a joint return.

D. 1. The total credits authorized pursuant to subsection B of this section for all taxpayers shall not exceed Three Million Five Hundred Thousand Dollars (\$3,500,000.00) annually.

2. The total credits authorized pursuant to subsection C of this section for all taxpayers shall not exceed One Million Five Hundred Thousand Dollars (\$1,500,000.00) annually.

3. The cap on total credits provided for in this subsection shall be allocated by the Tax Commission as provided in subsection H of this section.

E. For credits claimed for eligible contributions made during tax year 2014 and thereafter, a credit shall not be allowed by the Oklahoma Tax Commission for contributions made to a scholarship-granting organization or an educational improvement grant organization if that organization's percentage of funds actually awarded is less than ninety percent (90%). For purposes of this section, the "percentage of funds actually awarded" shall be determined by dividing the total amount of funds actually awarded as educational scholarships or educational improvement grants over the most recent twenty-four (24) months by the total amount available to award as educational scholarships or educational improvement grants over the most recent twenty-four (24) months.

F. Any tax credits which are earned by a taxpayer pursuant to this section during the time period beginning on the effective date of this act through December 31, 2012, may not be claimed for any period prior to the taxable year beginning January 1, 2013. No credits which accrue during the time period beginning on the effective date of this act through December 31, 2012, may be used to file an amended tax return for any taxable year prior to the taxable year beginning January 1, 2013.

G. As used in this section:

1. "Eligible student" means a child of school age who is lawfully present in the United States and who is a member of a household in which the total annual income during the preceding tax year does not exceed an amount equal to three hundred percent (300%) of the income standard used to qualify for a free or reduced school lunch or who, during the immediately preceding school year, attended or, by virtue of the location of such student's place of residence, was eligible to attend a public school in this state which has been



identified for school improvement as determined by the State Board of Education pursuant to the requirements of the No Child Left Behind Act of 2001, P.L. No. 107-110. Once a student has received an educational scholarship, as defined in paragraph 3 of this subsection, the student and any siblings who are members of the same household shall remain eligible until they graduate from high school or reach twenty-one (21) years of age, whichever occurs first;

2. "Eligible special needs student" means a child who has been provided services under an Individual Family Service Plan through the SoonerStart program and during transition was evaluated and determined to be eligible for school district services, a child of school age who has attended public school in our state with an individualized education program pursuant to the Individuals With Disabilities Education Act, 20 U.S.C.A., Section 1400 et seq. or a child who has been diagnosed by a clinical professional as having a significant disability that will affect learning and who has been approved by the board of a scholarship-granting organization;

3. "Educational scholarships" means:

- a. scholarships to an eligible student of up to Five Thousand Dollars (\$5,000.00) or eighty percent (80%) of the statewide annual average per-pupil expenditure as determined by the National Center for Education Statistics, U.S. Department of Education, whichever is greater, to cover all or part of the tuition, fees and transportation costs of a qualified school which is accredited by the State Board of Education or an accrediting association approved by the Board pursuant to Section 3-104 of Title 70 of the Oklahoma Statutes, ~~or~~
- b. scholarships to an eligible student of up to Five Thousand Dollars (\$5,000.00) or eighty percent (80%) of the statewide annual average per-pupil expenditure as determined by the National Center for Education Statistics, U.S. Department of Education, whichever is greater, to cover the educational costs of a qualified school which does not charge tuition, which enrolls special populations of students and which is accredited by the State Board of Education or an accrediting association approved by the Board pursuant to Section 3-104 of Title 70 of the Oklahoma Statutes,  
or

c. scholarships to an eligible special needs student of up to Twenty-five Thousand Dollars (\$25,000.00) to cover all or part of the tuition, fees and transportation costs of a qualified school for eligible special needs students which is accredited by the State Board of Education or an accrediting association approved by the Board pursuant to Section 3-104 of Title 70 of the Oklahoma Statutes;

4. "Low-income eligible student" means an eligible student or eligible special needs student who qualifies for a free or reduced-price lunch;

5. "Qualified school" means an early childhood, elementary or secondary private school in this state, including schools which provide special educational programs for three-year-olds or prekindergarten educational programs for four-year-olds, which:

- a. is accredited by the State Board of Education or an accrediting association approved by the Board pursuant to Section 3-104 of Title 70 of the Oklahoma Statutes,
- b. is in compliance with all applicable health and safety laws and codes,
- c. has a stated policy against discrimination in admissions on the basis of race, color, national origin or disability, and
- d. ensures academic accountability to parents and guardians of students through regular progress reports;

6. "Qualified school for eligible special needs students" means an early childhood, elementary or secondary private school in a county in this state, including schools which provide special educational programs for three-year-olds or prekindergarten educational programs for four-year-olds;

7. "Scholarship-granting organization" means an organization which:



- a. is a nonprofit entity exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3),
- b. distributes periodic scholarship payments as checks made out to an eligible student's or eligible special needs student's parent or guardian and mailed to the qualified school where the student is enrolled,
- c. spends no more than ten percent (10%) of its annual revenue on expenditures other than educational scholarships as defined in paragraph 3 of this subsection,
- d. spends each year a portion of its expenditures on educational scholarships for low-income eligible students, as defined in paragraph 4 of this subsection, in an amount equal to or greater than the percentage of low-income eligible students in the state,
- e. ensures that scholarships are portable during the school year and can be used at any qualified school that accepts the eligible student or at any qualified school for special needs students that accepts the eligible special needs student,
- f. registers with the Oklahoma Tax Commission as a scholarship-granting organization, and
- g. has policies in place to:
  - (1) carry out criminal background checks on all employees and board members to ensure that no individual is involved with the organization who might reasonably pose a risk to the appropriate use of contributed funds, and
  - (2) maintain full and accurate records with respect to the receipt of contributions and expenditures of those contributions and supply such records and any other documentation required by the Tax Commission to demonstrate financial accountability;



8. "Annual revenue" means the total amount or value of contributions received by an organization from taxpayers awarded credits during the organization's fiscal year and all amounts earned from interest or investments;

9. "Public school" means public schools as defined in Section 1-106 of Title 70 of the Oklahoma Statutes;

10. "Eligible school" means any public school that is not located within a ten-mile radius of a qualified school in this state, or any public school that is located within a ten-mile radius of a qualified school in this state but offers grade-level instruction different from the qualified school or any public school located within a public school district with fewer than four thousand five hundred (4,500) students;

11. "Early childhood education program" means a special educational program for eligible special needs students who are three (3) years of age or a prekindergarten educational program provided to children who are at least four (4) years of age but not more than five (5) years of age on or before September 1;

12. "Innovative educational program" means an advanced academic or academic improvement program that is not part of the regular coursework of a public school but that enhances the curriculum or academic program of the school or provides early childhood education programs to students;

13. "Educational improvement grant" means a grant to an eligible public school to implement an innovative educational program for students, including the ability for multiple public schools to make an application and be awarded a grant to jointly provide an innovative educational program; and

14. "Educational improvement grant organization" means an organization which:

- a. is a nonprofit entity exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3), and
- b. contributes at least ninety percent (90%) of its annual receipts as grants to eligible schools for innovative educational programs. For purposes of this subparagraph, an educational improvement grant

organization contributes its annual cash receipts when it expends or otherwise irrevocably encumbers those funds for expenditure during the then current fiscal year of the organization or during the next succeeding fiscal year of the organization.

H. Total credits authorized by this section shall be allocated as follows:

1. By January 10 of the year immediately following each calendar year, a scholarship-granting organization or an educational improvement grant organization which accepts contributions pursuant to this section shall provide electronically to the Tax Commission information on each contribution accepted during such taxable year. At least once each taxable year, the scholarship-granting organization or the educational improvement grant organization shall notify each contributor that Oklahoma law provides for a total, statewide cap on the amount of income tax credits allowed annually;

2. a. If the Tax Commission determines the total combined credits claimed for contributions made to scholarship-granting organizations during the most recently completed calendar year by all taxpayers are in excess of the statewide caps provided in paragraph 1 of subsection D of this section, the Tax Commission shall determine the percentage of the contribution which establishes the proportionate share of the credit which may be claimed by any taxpayer so that the maximum credits authorized by this section are not exceeded.

b. If the Tax Commission determines the total combined credits claimed for contributions made to educational improvement grant organizations during the most recently completed calendar year by all taxpayers are in excess of the statewide caps provided in paragraph 2 of subsection D of this section, the Tax Commission shall determine the percentage of the contribution which establishes the proportionate share of the credit which may be claimed by any taxpayer so that the maximum credits authorized by this section are not exceeded; and

3. The Tax Commission shall publish the percentage of the contribution which may be claimed as a credit by contributors for



the most recently completed calendar year on the Tax Commission website no later than February 15 of each calendar year for contributions made the previous year. Each scholarship-granting organization or educational improvement grant organization shall notify contributors of that amount annually.

I. The credit authorized by this section shall not be used to reduce the tax liability of the taxpayer to less than zero (0).

J. Any credits allowed but not used in any tax year may be carried over, in order, to each of the three (3) years following the year of qualification.

K. 1. In order to qualify under this section, an educational improvement grant organization shall submit an application with information to the Oklahoma Tax Commission on a form prescribed by the Tax Commission that:

- a. enables the Tax Commission to confirm that the organization is a nonprofit entity exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3), and
- b. describes the proposed innovative educational program or programs supported by the organization.

2. The Tax Commission shall review and approve or disapprove the application, in consultation with the State Department of Education.

3. In order to maintain eligibility under this section, an educational improvement grant organization shall annually report the following information to the Tax Commission by September 1 of each year:

- a. the name of the innovative educational program or programs and the total amount of the grant or grants made to those programs during the immediately preceding school year,
- b. a description of how each grant was utilized during the immediately preceding school year and a description of any demonstrated or expected innovative educational improvements,



- c. the names of the public school and school districts where innovative educational programs that received grants during the immediately preceding school year were implemented,
- d. where the organization collects information on a county-by-county basis, and
- e. the total number and total amount of grants made during the immediately preceding school year for innovative educational programs at public school by each county in which the organization made grants.

4. The information required under paragraph 3 of this subsection shall be submitted on a form provided by the Tax Commission. No later than May 1 of each year, the Tax Commission shall annually distribute sample forms together with the forms on which the reports are required to be made to each approved organization.

5. The Tax Commission shall not require any other information be provided by an organization, except as expressly authorized in this section.

L. In consultation with the State Department of Education, the Tax Commission shall promulgate rules necessary to implement this act. The rules shall include procedures for the registration of a scholarship-granting organization or an educational improvement grant organization for purposes of determining if the organization meets the requirements of this act or for the revocation of the registration of an organization, if applicable, and for notice as required in subsection H of this section.

SECTION 2. This act shall become effective January 1, 2016.

Passed the House of Representatives the 18th day of May, 2015.

Lee R. Doney  
Presiding Officer of the House  
of Representatives

Passed the Senate the 22nd day of May, 2015.

Nathan Dahm  
Presiding Officer of the Senate

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this 22nd  
day of May, 20 15, at 8:15 o'clock P M.  
By: Audrey Rockwell

Approved by the Governor of the State of Oklahoma this 3rd  
day of June, 20 15, at 3:12 o'clock P M.

Mary Fallin  
Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this 3rd  
day of June, 20 15, at 4:05 o'clock P M.  
By: C. Benze



# H.B. 2157

RE: H.B. 2157

SUBJECT: Family Support Accountability Act

House Bill 2157 becomes effective November 1, 2015. This bill adds additional requirements for any agency that is implementing a home-visiting program that is state-funded or administered.

- Section 2: Departments who provide home-visiting services must to include a framework for service delivery and accountability that promotes a continuum of care for those families at greatest risk for adverse childhood outcomes, face-to-face visits by specially trained parent educators, and works in partnership to maximize the opportunities for families to receive services that fit their needs.
- Home-visiting programs should achieve two or more specified outcomes: improve prenatal, maternal, infant or child health outcomes; reduce entry into the child welfare system; improve positive parenting and relationship skills; improve parental self-sufficiency, including increased employment and educational attainment; improve children's readiness to succeed in school; and improve children's social-emotional, cognitive and language and physical development.
  - Departments may adopt and promulgate rules by which programs will operate.
  - “Departments” are defined to include any state department or agency implementing a home-visiting program.
  - “Home-visiting program” is defined as a state-funded or administered program that provides services to families of young children that elect to participate, connects families to additional services, promotes child well-being, among other things.
  - The Oklahoma program of parent education (formerly Oklahoma Parents as Teachers per S.B. 285 of 2015) administered by the State Department of Education qualifies as a home-visiting program.
- Programs should collaborate with community partners, researchers, etc. to share best practices.

- Programs should collaborate with the Early Childhood Advisory Council to develop an outcomes measurement plan to monitor implementation and submit that plan by January 1, 2016 to the Governor, Legislature, Oklahoma Commission on Children and Youth and the Early Childhood Advisory Council. Plans are to be updated and submitted every five years.
- Beginning December 1, 2017, departments are to allocate resources to the Early Childhood Advisory Council to submit an annual outcomes report to the Governor and Legislature. The plan will include data regarding cost per family, number of families, demographic data, and number and type of programs that have been funded.

Should you have any questions related to this bill, please contact Dr. Rene Axtell, Asst State Superintendent for Special Education, at (405) 521-4873 or Ms. Carolyn Thompson, Director of Government Affairs, at (405) 522-3520.

New Law at: 10 O.S. 601.80, 601.81

Helpful Statutory References: 70 O.S. 3-162, 70 O.S. 10-105.3



# An Act

ENROLLED HOUSE

BILL NO. 2157

By: Echols of the House

and

Griffin of the Senate

An Act relating to children; enacting the Family Support Accountability Act; defining terms; directing departments providing home-visiting services to promulgate rules; requiring home-visiting program to conduct visits by trained educators; prescribing programs to work in partnership; mandating program to achieve a minimum of specified outcomes; directing departments to work with listed groups for information sharing; requiring home-visiting program language for contracts and grants; mandating collaboration with the Early Childhood Advisory Council; prescribing development of outcomes measurement plan; providing for submission of plan; requiring collaboration to submit an annual outcomes report; listing contents of annual outcomes report; providing for codification; and providing an effective date.

SUBJECT: Family Support Accountability Act

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 601.80 of Title 10, unless there is created a duplication in numbering, reads as follows:

A. This act shall be known and may be cited as the "Family Support Accountability Act".

B. As used in the Family Support Accountability Act:

1. "Departments" means any state department or agency implementing home-visiting programs; and

2. "Home-visiting program" means a state-funded or state-administered, standards-based program that:

- a. is grounded in relevant, empirically based best practices and knowledge that:
  - (1) has comprehensive home-visiting standards that ensure high quality service delivery and continuous quality improvement, and
  - (2) follows with fidelity a program manual or design that specifies the purpose, outcomes, duration and frequency of services that constitute the program,
- b. provides services to families of young children that elect to participate,
- c. utilizes a variety of culturally relevant, developmentally appropriate strategies,
- d. connects families to additional services that support parents,
- e. promotes child well-being and prevents adverse childhood outcomes,
- f. promotes parental competence, child health and development by building long-term relationships with families and optimizing the relationships between parents and children in their home environments,
- g. provides for the collection and analysis of data about program performance and outcomes at the state aggregate level, county aggregate level, provider level and participant level, and
- h. does not include:
  - (1) a one-time home visit or infrequent home visits with no intention of long-term services, such as

a program that provides one home visit for all newborn children,

- (2) services delivered through an individualized family service plan or an individualized education program under Part B or Part C of the federal government's Individuals with Disabilities Education Act,
- (3) services initiated by a report to the Department of Human Services Child Welfare Services or by court order, or
- (4) programs in which home visiting is supplemental to other services.

SECTION 2. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 601.81 of Title 10, unless there is created a duplication in numbering, reads as follows:

A. The departments that provide home-visiting services may adopt and promulgate rules by which the home-visiting program shall operate.

B. The departments shall provide a framework for service delivery and accountability across all home-visiting programs to promote a continuum of care that targets families at the greatest risk for experiencing adverse childhood outcomes.

C. A home-visiting program shall provide face-to-face visits by specially trained parent educators to provide home-based family support services.

D. The departments shall ensure home-visiting programs work in partnership to serve children, thereby maximizing the opportunities for families to receive services that best fit their needs.

E. A home-visiting program shall achieve two or more of the following:

1. Improve prenatal, maternal, infant or child health outcomes, including, but not limited to, indicators such as preterm birth rates, substance abuse and tobacco use;

2. Reduce entry into the child welfare system;



3. Improve positive parenting and relationship skills;
4. Improve parental self-sufficiency, including increased employment and educational attainment;
5. Improve children's readiness to succeed in school; and
6. Improve children's social-emotional, cognitive and language and physical development, including efforts at early identification of delays.

F. The departments shall work with community partners, researchers, model developers, program providers and interested private entities to develop processes that provide for a greater ability to collaborate, as well as share best practices and information as necessary and appropriate.

G. When the departments authorize funds through payments, contracts or grants that are used for home-visiting programs, they shall include language regarding home visiting in the funding agreement contract or grant that is consistent with the provisions of the Family Support Accountability Act.

H. State and local agencies administering home-visiting programs as defined in this act, providers of home-visiting services and experts in home-visiting program evaluation shall collaborate with the Early Childhood Advisory Council created in Section 640.1 of Title 10 of the Oklahoma Statutes to:

1. Jointly develop an outcomes measurement plan which includes indicators related to the objectives established in subsection E of this section in order to monitor outcomes for children and families receiving home-visiting programs and determine the efficiency of agency program implementation;

2. Complete and submit the outcomes measurement plan for state-funded home-visiting programs by January 1, 2016, to the Governor, the Legislature, the Oklahoma Commission on Children and Youth and the Early Childhood Advisory Council and complete and submit an updated plan every subsequent five (5) years; and

3. Develop a process for collecting and reporting outcomes measures to maintain privacy and security.

I. Beginning December 1, 2017, and annually thereafter, the departments shall allocate resources to collaborate with the Early Childhood Advisory Council to submit an annual outcomes report to the Governor and the Legislature.

J. The annual outcomes report shall include:

1. Achieved outcomes as agreed upon and described in the previously submitted outcomes measurement plan pursuant to subsection H of this section for all state-funded family support programs;

2. Combined program data regarding:

- a. the cost per family served,
- b. the number of families served,
- c. demographic data on families served, and
- d. the number and type of programs that the departments have funded; and

3. Recommendations for quality improvements and future program investments.

SECTION 3. This act shall become effective November 1, 2015.

Passed the House of Representatives the 4th day of March, 2015.

Lee R. Jones  
Presiding Officer of the House  
of Representatives

Passed the Senate the 21st day of April, 2015.

Carl Bailey  
Presiding Officer of the Senate

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this 22<sup>nd</sup>

day of April, 20 15, at 12:08 o'clock P M.

By: Audrey Kocrowell

Approved by the Governor of the State of Oklahoma this 28<sup>th</sup>

day of April, 20 15, at 2:27 o'clock P M.

Mary Fallin  
Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this 28<sup>th</sup>

day of April, 20 15, at 3:30 o'clock P M.

By: C. Benze





## **S.B. 162**

RE: S.B. 162

SUBJECT: School Testing Procedures

Senate Bill 162 becomes effective July 1, 2015. This bill directs the State Board of Education to promulgate rules regarding assessments for students with the most significant cognitive disabilities.

- Section 1: Directs the State Board of Education, in consultation with experts, to provide for exemptions from those tests mandated by the State of Oklahoma for students with the most significant cognitive disabilities (MSCD) who are also on an Individualized Education Program (IEP) and are assessed under the Oklahoma Alternate Assessment Program (OAAP).
  - Requires the State Board of Education to promulgate rules.
  - Under Oklahoma's ESEA Flexibility Waiver, Oklahoma may not exempt any students from those tests that are federally mandated.

Should you have any questions related to this bill, please contact Dr. Rene Axtell, Asst State Superintendent for Special Education, at (405) 521-4873 or Ms. Carolyn Thompson, Director of Government Affairs, at (405) 522-3520.

New Law at: 70 O.S. 1210.508-3



# An Act

ENROLLED SENATE  
BILL NO. 162

By: Halligan, Mazzei, and  
Pittman of the Senate

and

Denney, McCullough,  
Johnson, McDaniel (Jeannie)  
and Sherrer of the House

An Act relating to testing; directing the State Board of Education, in certain consultation, to promulgate rules providing testing exemptions for certain students; providing for codification; providing an effective date; and declaring an emergency.

SUBJECT: School testing procedures

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 1210.508-3 of Title 70, unless there is created a duplication in numbering, reads as follows:

The State Board of Education, in consultation with experts in the education and assessment of students with the most significant cognitive disabilities (MSCD), shall promulgate rules providing for exemptions from the mandated tests administered pursuant to the Oklahoma School Testing Program Act for students with MSCD on an individualized education program (IEP) that directs that the student is to be assessed with alternate achievement standards through the Oklahoma Alternate Assessment Program (OAAP) who otherwise demonstrates satisfactory knowledge in that subject.

SECTION 2. This act shall become effective July 1, 2015.



SECTION 3. 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 Senate the 10th day of March, 2015.

Matthew Dahm  
Presiding Officer of the Senate

Passed the House of Representatives the 21st day of April, 2015.

Scott C. Martin  
Presiding Officer of the House  
of Representatives

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this 22<sup>nd</sup>

day of April, 20 15, at 2:23 o'clock P M.

By: Audrey Beckwell

Approved by the Governor of the State of Oklahoma this 28<sup>th</sup>

day of April, 20 15, at 2:29 o'clock P M.

Mary Fallin  
Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this 28<sup>th</sup>

day of April, 20 15, at 3:30 o'clock P. M.

By: Ch. Benge







## **S.B. 285**

RE: S.B. 285  
SUBJECT: Schools

Senate Bill 285 becomes effective November 1, 2015. This bill changes the name of the Oklahoma Parents as Teachers (OPAT) program to a program of parent education.

- Current law requires the State Department of Education to operate the Oklahoma Parents as Teachers (OPAT) program.
- Section 1(A)(3): Directs the State Department of Education to operate a program of parent education, and eliminates the name Oklahoma Parents as Teachers from statute.
  - Note: The SDE will continue to support a similar program, but changing the name will allow for greater flexibility in implementation.
- Section 2: Contains language to update the program as it is currently being operated, clarifying the authority of the State Board of Education and the State Department of Education. It also eliminates the requirement for a contract with “a field operations center” to coordinate the program.
- Section 3(I): Directs the State Board of Education to ensure that the standards for early childhood education, defined as prekindergarten, are aligned with any newly adopted standards.

Should you have any questions related to this bill, please contact Dr. Rene Axtell, Asst State Superintendent for Special Education, at (405) 521-4873 or Ms. Carolyn Thompson, Director of Government Affairs, at (405) 522-3520.

Amendment to: 70 O.S. 3-162, 10-105.3, 11-103.7  
Helpful Statutory References: 70 O.S. 11-103.6a



# An Act

ENROLLED SENATE  
BILL NO. 285

By: Ford and Mazzei of the  
Senate

and

Coody (Ann) of the House

An Act relating to schools; amending 70 O.S. 2011, Section 3-162, which relates to information requested of parents upon initial enrollment of a student; modifying name of certain program; amending 70 O.S. 2011, Section 10-105.3, which relates to the development and implementation of parent education programs; changing certain duties and functions from the State Board of Education to the State Department of Education; allowing the Department to provide certain technical assistance; modifying certain functions; changing the Parents as Teachers Program name; modifying certain report; amending 70 O.S. 2011, Section 11-103.7, which relates to early childhood education programs; directing the State Board of Education to align standards for early childhood education programs with certain standards; and providing an effective date.

SUBJECT: Schools

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. AMENDATORY 70 O.S. 2011, Section 3-162, is amended to read as follows:



Section 3-162. A. Beginning with the 2007-2008 school year, upon initial enrollment in a public school district, the school shall request the parent or guardian of a student to provide information to the school district regarding participation in the following:

1. A childcare program that is licensed pursuant to the tiered licensing system established by the Department of Human Services;

2. The SoonerStart program operated by the State Department of Education;

3. The ~~Oklahoma Parents as Teachers~~ program of parent education operated by the State Department of Education pursuant to Section 10-105.3 of this title;

4. The Children First program operated by the State Department of Health;

5. Any child abuse prevention program operated by the State Department of Health;

6. Any federally funded Head Start program; and

7. Any other early childhood program funded by state or federal monies as determined by the State Board of Education.

B. The State Department of Education shall verify the accuracy of the information provided by the parents or guardians pursuant to subsection A of this section with the appropriate agency. Each agency shall cooperate and provide verifying data to the Department.

C. The State Department of Education shall develop state data elements and codes for each program identified pursuant to subsection A of this section for use in the statewide student record system program, which shall be used to provide effective reporting and research on the identified programs. The codes shall be entered into the statewide student record system program upon initial enrollment of a student.

D. The State Board of Education shall adopt rules to implement the provisions of this section.

SECTION 2. AMENDATORY 70 O.S. 2011, Section 10-105.3, is amended to read as follows:

Section 10-105.3 A. The State ~~Board~~ Department of Education shall develop and implement a program of parent education which provides practical information and guidance to parents regarding the development of language, cognition, social skills, and motor development of young children. The program shall be phased in so that services will be available to parents of children under age three (3) in school districts identified by the ~~Board~~ Department as having the greatest numbers of children whose education is considered to be high challenge. As funds are available, ~~beginning with the 1992-93 school year,~~ the ~~Board~~ Department shall expand the program so that services will be available to the school sites identified by the ~~Board~~ Department as having the greatest percentage of children qualifying for the free or reduced school lunch program. The ~~Board~~ Department shall expand the program each year if funding is available to ensure that a parent education program is available to all school districts. In evaluating new funding requests, priority consideration shall be given to programs demonstrating the greatest need combined with the greatest commitment of community, foundation, and corporate support.

B. The program shall emphasize the importance of the parents of children as a child's first and most influential teachers. The parent education programs currently offered in other states should be examined as possible models for the Oklahoma program.

C. The State ~~Board~~ Department of Education shall provide or contract with an organization to provide for technical assistance for a field operations center to coordinate the Oklahoma Parents as Teachers Program training and implementation of the program of parent education developed by the Department pursuant to subsection A of this section. To be eligible for a technical assistance contract, an applicant ~~must~~ shall be an affiliate member of a national organization or association providing parent education training, ~~must~~ have at least two (2) years' experience in implementation of a ~~Parents as Teachers Program~~ program of parent education which provides practical information and guidance to parents, and ~~must~~ have at least one staff member with a degree above the baccalaureate level who has expertise in Child Development or

Early Childhood Education. Technical assistance shall include assistance with training on program organization, management, implementation, and fundraising techniques for groups seeking to implement ~~Parents as Teachers Programs~~ a program of parent education and existing ~~Parents as Teachers Programs~~ parent education programs throughout the state. The technical assistance provider shall compile a report, utilizing data collected from the State Department of Education and the ~~Child Service Demonstration Center~~, on the status of ~~Parents as Teachers Programs~~ parent education programs operating pursuant to this section in Oklahoma, including the locations and descriptions of the programs, the sources of funding for the programs, and pending applications for funding. The report shall be filed on or before April 1 of each year with the Governor, the Legislature, and the State Board of Education.

SECTION 3. AMENDATORY 70 O.S. 2011, Section 11-103.7, is amended to read as follows:

Section 11-103.7 A. Each school district may offer to four-year-old children the opportunity to participate in an early childhood education program.

B. The State Board of Education shall promulgate standards for early childhood education programs for children who are at least four (4) years of age on or before September 1 of the ensuing school year. The standards shall include both half-day programs consisting of not less than two and one-half (2 1/2) hours per school day, and full-day programs of six (6) hours. The standards for all early childhood education programs shall require a certified teacher, as specified in this section, to be present in the classroom for the length of the school day. Such program shall:

1. Be directed toward developmentally appropriate objectives for such children, rather than toward academic objectives suitable for older children;

2. Accommodate the needs of all children and families regardless of socioeconomic circumstances; and

3. Require that any teacher employed by a public school to teach in such early childhood education program shall be certified in early childhood education.



C. The superintendent of any school district providing classroom space or other school facilities for a federally sponsored Head Start program that is planning to make a material change in the arrangement, shall give notice to the director of the Head Start program at least seven (7) days prior to a school board hearing on the matter.

D. A school district may offer such early childhood education program within the district, in cooperation with other districts, through the use of transfers as specified by law, or by contracting with a private or public provider of early childhood education programs, or by contracting for classroom space with a licensed public or private child care provider based upon selection criteria established by the district. If the program is provided through contract with a private or public provider other than a school district, the contract may only be continued if each teacher serving the school on and after January 1, 1993, is certified in early childhood education, except that all teachers, without such certification, hired by such provider prior to January 1, 1993, and serving in the school as an early childhood education teacher shall be required to obtain certification on or before the beginning of the 1996-97 school year. Any person who has been employed as an early childhood educator with the Head Start Program, has a child development associate degree (CDA) and has at least five (5) years of experience in such employment shall be certified in early childhood education for purposes of employment in the public schools of this state to teach in early childhood education for children four (4) years of age and younger; if such person is recertified in child development by the Council for Early Childhood Professional Recognition within five (5) years prior to the expiration of the person's early childhood certificate that was issued by the State Board of Education, such person shall be granted a renewal certificate in early childhood education by the State Board of Education upon expiration of the early childhood certificate. Provided, private or public providers shall meet such other standards required by law and by the State Board of Education.

E. If an early childhood program is provided by a private or public provider pursuant to a contract as authorized in this section, the contract shall address the requirements for implementing the residency program for resident teachers as required

in Section 6-195 of this title. Teachers employed by a private or public provider in an early childhood education program provided through contract with a public school district shall receive in salary and/or fringe benefits amounts not less than the amounts specified in the schedule set forth in Section ~~18-114.7~~ 18-114.14 of this title.

F. The State Board of Education shall promulgate rules to provide for the implementation of such program.

G. An early childhood education program may be offered jointly by school districts that have formed interlocal cooperative agreements pursuant to Section 5-117b of this title.

H. The term "~~pre-kindergarten~~" "prekindergarten" shall mean early childhood education for purposes of this title.

I. The State Board of Education shall ensure that the standards for early childhood education are aligned with any new subject matter standards adopted pursuant to Section 11-103.6a of this title.

SECTION 4. This act shall become effective November 1, 2015.

Passed the Senate the 27th day of April, 2015.

Nathan Dahm  
Presiding Officer of the Senate

Passed the House of Representatives the 8th day of April, 2015.

Joe R. Dancy  
Presiding Officer of the House  
of Representatives

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this 28<sup>th</sup>

day of April, 20 15, at 3:35 o'clock P M.

By: Audrey Redwell

Approved by the Governor of the State of Oklahoma this 1<sup>st</sup>

day of May, 20 15, at 11:55 o'clock A M.

Mary Fallin  
Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this 1<sup>st</sup>

day of May, 20 15, at 2:25 o'clock P. M.

By: Jill Ann McNaughton-Hayes



