

CS for EHB 2099

THE STATE SENATE  
Tuesday, April 4, 2000

Committee Substitute for  
ENGROSSED

House Bill No. 2099

COMMITTEE SUBSTITUTE FOR ENGROSSED HOUSE BILL NO. 2099 - By:  
THORNBRUGH, EASLEY, CORN, BRYANT, POPE (CLAY) and ADAIR of the House  
and EASLEY and LITTLEFIELD of the Senate.

[ revenue and taxation - income tax credit for purchase of  
poultry litter - codification - effective date ]

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 2357.34 of Title 68, unless  
there is created a duplication in numbering, reads as follows:

A. For taxable years beginning after December 31, 2000, and  
ending on or before December 31, 2005, there shall be allowed a  
credit against the tax imposed by Section 2355 of Title 68 of the  
Oklahoma Statutes for the purchase of poultry litter. The credit  
shall be available to the purchaser of the poultry litter and shall  
equal Five Dollars (\$5.00) per ton purchased. In order to qualify  
for this credit:

1. The poultry litter shall be purchased from a poultry  
operation registered with the State Board of Agriculture and located  
within an environmentally sensitive and nutrient-limited watershed  
area as defined in the most recent Oklahoma Water Quality Standards;

1           2. The poultry litter shall be used or spread in a watershed  
2 that is not environmentally sensitive and nutrient-limited as  
3 defined in the most recent Oklahoma Water Quality Standards; and

4           3. The poultry litter shall be applied by a certified poultry  
5 waste applicator as defined by Section 10-9.1 of Title 2 of the  
6 Oklahoma Statutes and in accordance with the provisions of Sections  
7 10-9.16 through 10-9.21 of Title 2 of the Oklahoma Statutes and any  
8 rules promulgated by the Oklahoma Department of Agriculture.

9           B. The credit allowed by this section shall be available to the  
10 taxpayer in the year in which the poultry litter was purchased,  
11 provided the taxpayer is found by the Oklahoma Department of  
12 Agriculture to have applied the poultry litter consistent with an  
13 Animal Waste Management Plan, as defined in Section 10-9.1 of Title  
14 2 of the Oklahoma Statutes, specifically designed to restore and  
15 protect beneficial uses from impairment from nutrients. If the  
16 credit exceeds the amount of income taxes due or if there are no  
17 state income taxes due on the income of the taxpayer, the amount of  
18 the credit not used as an offset against the income taxes for a year  
19 may be carried forward as a credit against subsequent income tax  
20 liability for a period not to exceed five (5) years.

21           SECTION 2. This act shall become effective January 1, 2001.

22           COMMITTEE REPORT BY: COMMITTEE ON FINANCE, dated 3-28-00 - DO PASS,  
23           As Amended and Coauthored.