

STATE OF OKLAHOMA

1st Session of the 43rd Legislature (1991)

COMMITTEE SUBSTITUTE
FOR ENGROSSED
SENATE BILL NO. 127

BY: TAYLOR and HANEY of the
SENATE

and

HAMILTON (James) and
STEIDLEY of the HOUSE

COMMITTEE SUBSTITUTE AN ACT RELATING TO THE OKLAHOMA TAX COMMISSION;
MAKING APPROPRIATIONS THERETO; STATING PURPOSES; PROHIBITING
DISBURSEMENTS TO CERTAIN COUNTIES; PROVIDING FOR THE DUTIES AND
COMPENSATION OF EMPLOYEES; PROVIDING BUDGETARY LIMITATIONS;
PROVIDING LAPSE DATE; PROVIDING EFFECTIVE DATE; AND DECLARING AN
EMERGENCY.

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

SECTION 1. There is hereby appropriated to the Oklahoma Tax Commission from any monies not otherwise appropriated from the General Revenue Fund of the State Treasury for the fiscal year ending June 30, 1992, the following amount or so much thereof as may be necessary to perform the duties imposed upon the Oklahoma Tax Commission by law:

Personal Services	\$33,261,100.00
Other Operating Expenses	<u>10,304,355.00</u>
TOTAL	\$43,565,455.00

SECTION 2. From the appropriation made in Section 1 of this act, the Oklahoma Tax Commission shall pay an amount not to exceed

One Hundred Fifty-eight Thousand Six Hundred Fifty Dollars (\$158,650.00) for the personal services and other operating expenses of the Office of the State Auditor and Inspector in performing audits of the Oklahoma Tax Commission and motor license agents as required by law. Personnel performing the audits shall be subject to the administrative control of the State Auditor and Inspector, who shall make all appointments and shall fix the salaries of said employees as are necessary in the performance of the audits.

SECTION 3. There is hereby appropriated to the Oklahoma Tax Commission from any monies not otherwise appropriated from the General Revenue Fund of the State Treasury for the fiscal year ending June 30, 1991, the sum of One Hundred Thousand Dollars (\$100,000.00) or so much thereof as may be necessary to improve the revenue estimating system of the State of Oklahoma.

SECTION 4. There is hereby appropriated to the Oklahoma Tax Commission for transfer to the Fund for Reimbursement of Counties from any monies not otherwise appropriated from the General Revenue Fund of the State Treasury for the fiscal year ending June 30, 1992, the sum of Six Hundred Forty-seven Thousand Five Hundred Forty-three Dollars (\$647,543.00) or so much thereof as may be necessary to reimburse the counties for revenue lost because of the homestead exemption provided for by Section 2407.1 of Title 68 of the Oklahoma Statutes. No monies shall be disbursed to any county that is not in compliance with the assessment requirements mandated by the Supreme Court of the State of Oklahoma in State ex rel. Poulos v. State Board of Equalization, 646 P.2d 1269, 1273 (Okla. 1982).

SECTION 5. The duties and compensation of employees, not otherwise prescribed by law, necessary to perform the duties imposed upon the Oklahoma Tax Commission by law shall be set by the Oklahoma Tax Commission. The Oklahoma Tax Commission for the fiscal year ending June 30, 1992, shall be subject to the following budgetary limitations on full-time-equivalent employees and expenditures

excluding expenditures for capital and special projects, except as may be authorized pursuant to the provisions of Section 3603 of Title 74 of the Oklahoma Statutes:

<u>Budgetary Limitation</u>	<u>Amount</u>
Average Full-time-equivalent Employees	1,310.0
Payroll, Salaries or Wages, Including Tax-sheltered Deferment Contracts and Longevity Payments	
Authorized by State Statutes	\$33,167,455.00
Professional and Personal Services Contracts	\$2,901,700.00
Lease-Purchase Payments	\$1,972,000.00
Purchase of Equipment	\$4,233,505.00
Revolving Fund Expenditures	\$24,292,562.00
Total Expenditures for Operations	\$68,605,560.00

SECTION 6. The appropriations made by Sections 1, 3 and 4 of this act shall be subject to fiscal year limitations and may be encumbered through June 30, 1992. Any unexpended funds remaining after November 15, 1992, shall lapse and be transferred to the credit of the proper fund for the then current fiscal year.

SECTION 7. This act shall become effective July 1, 1991.

SECTION 8. 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.

43-1-9307

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