

STATE OF OKLAHOMA

2nd Session of the 44th Legislature (1994)

HOUSE

RESOLUTION NO. 1041

By: Webb

AS INTRODUCED

A Resolution relating to a study and investigation of the Oklahoma Tax Commission; authorizing the Revenue and Taxation Committee to conduct investigation; stating purpose; authorizing contracts with necessary personnel; providing for authority and duties; providing for service of process and witness fees; setting date to conclude investigation; and requiring a written report of findings and recommendations.

WHEREAS, the Oklahoma Tax Commission is an agency of this state charged with the administration of all areas of taxation within this state; and

WHEREAS, concerns have arisen and information has come to the attention of the members of the House of Representatives of the Oklahoma Legislature that certain irregularities have occurred within the Income Tax Division of the Oklahoma Tax Commission; and

WHEREAS, such irregularities involve both current and former employees, known and unknown, of the Oklahoma Tax Commission, relating to the preparation, filing, auditing and reviewing of certain individual and corporate income tax returns; and

WHEREAS, concerns have also been raised and information has become available regarding possible outside influences from both known and unknown government officials regarding the auditing, appeals and litigation processes of individual and corporate income tax returns within the Oklahoma Tax Commission; and

WHEREAS, honest and faithful conduct of all state agencies and the confidence of the citizens in the state government is of paramount importance to all citizens of this state; and

WHEREAS, the Legislature has the duty to ensure the people of the State of Oklahoma that their state government and their public officials are performing their constitutional and statutory duties and obligations; and

WHEREAS, it appears that an investigation should be conducted by the Revenue and Taxation Committee of the House of Representatives into the operation of the Oklahoma Tax Commission.

NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE 2ND SESSION OF THE 44TH OKLAHOMA LEGISLATURE:

SECTION 1. The Revenue and Taxation Committee of the House of Representatives is hereby authorized to conduct a comprehensive and detailed study and investigation into the operation, procedures, policies, rules and regulations, and the activities of the Oklahoma Tax Commission to determine whether any irregularities have occurred in the administration of the income tax duties and procedures within the Oklahoma Tax Commission.

SECTION 2. The Revenue and Taxation Committee, with the approval of the Speaker of the House of Representatives, may contract with attorneys, investigators, court reporters and such other personnel as may be necessary to carry out the responsibilities of the Special Investigating Committee.

SECTION 3. The Revenue and Taxation Committee shall be empowered to issue all process known to courts of record, including the power to subpoena witnesses, documents and records; administer oaths; take and record testimony; and to request punishment for contempt for any disobedience of process and any contumacious or disorderly conduct as provided in Article V, Section 42 of the Constitution of the State of Oklahoma.

SECTION 4. For the purpose of serving all process directed by the Revenue and Taxation Committee, the Sergeant at Arms and the Assistant Sergeants at Arms of the House of Representatives are hereby designated as service officers to serve without additional compensation, except for necessary travel expense that may be incurred in the performance of their duties as service officers.

SECTION 5. Witness fees, as required by the laws of this state, shall be paid from funds appropriated for the operation of the House of Representatives.

SECTION 6. The Revenue and Taxation Committee shall conclude its investigation and shall submit a written report to the Speaker of the House of Representatives of the Oklahoma Legislature no later than October 31, 1994. The report shall include the Revenue and Taxation Committee's findings and its recommendations for any action deemed necessary.

44-2-9027

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