ENGROSSED HOUSE
JOINT
RESOLUTION NO. 1055

By: Gray of the House

and

Cole of the Senate

A Joint Resolution relating to certain rules of the Oklahoma Tax Commission; disapproving certain rules; directing distribution; and declaring an emergency.

WHEREAS, pursuant to Section 250.2 and 308 of Title 75 of the Oklahoma Statutes, the Legislature reserves the right to determine that a rule is not consistent with legislative intent and disapprove such rule or any portion thereof; and

WHEREAS, state law pursuant to paragraph 1 of subsection D of Section 303 of Title 75 of the Oklahoma Statutes requires agencies to issue a rule impact statement of a proposed rule prior to or within fifteen (15) days after the date of publication of the notice of proposed rule adoption; and

WHEREAS, state law pursuant to subsection E of Section 303 of Title 75 of the Oklahoma Statutes provides that no rule is valid unless adopted in substantial compliance with the provisions of this section; and

WHEREAS, the Oklahoma Tax Commission failed to comply with the law by issuing rule impact statements beyond the fifteen-day deadline; and

WHEREAS, the Oklahoma Legislature considers the notice requirements of the Administrative Procedures Act (APA) to be the "cornerstone" of the APA in that it is the public policy of the

State of Oklahoma that the people are vested with the inherent right to know and be fully informed about their government and that such notice requirements provide the public with necessary information in order to encourage and facilitate an informed citizenry's understanding of the governmental processes and governmental concerns; and

WHEREAS, state law pursuant to subsection A of Section 308 of Title 75 of the Oklahoma Statutes requires agencies to submit copies of proposed rules and agency rule reports within ten (10) days after adoption of a permanent rule; and

WHEREAS, the following proposed permanent rules by the Oklahoma Tax Commission failed to comply with the intent of the Legislature by the failure to timely issue rule impact statements:

OAC 710:65-9-7, OAC 710:65-13-31, OAC 710:65-13-131, OAC 710:65-19-6, OAC 710:65-19-111, OAC 710:65-19-210 and OAC 710:65-19-329 relating to sales and use tax (notice published February 15, 1995; rule impact statement issued March 31, 1995).

NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES AND THE SENATE OF THE 1ST SESSION OF THE 45TH OKLAHOMA LEGISLATURE:

SECTION 1. The Oklahoma Tax Commission permanent rules OAC 710:65-9-7, OAC 710:65-13-31, OAC 710:65-13-131, OAC 710:65-19-6, OAC 710:65-19-111, OAC 710:65-19-210 and OAC 710:65-19-329, are hereby disapproved.

SECTION 2. The Secretary of State is hereby directed to distribute copies of this resolution to the Governor, the Oklahoma Tax Commission and the Editor of "The Oklahoma Register."

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 18th day of May, 1995.

Speaker of the House of
Representatives

Passed the Senate the ____ day of _____, 1995.

President of the Senate