

ENGROSSED SENATE  
BILL NO. 200

By: Haney and Hobson of the  
Senate

and

Hamilton and Steidley of  
the House

[ budget limits - Tax Commission - effective date -  
emergency ]

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

SECTION 1. For the fiscal year ending June 30, 1996, the  
Oklahoma Tax Commission shall budget all funds in the following  
categories and amounts:

<u>Category</u>	<u>Appropriation</u>	<u>Total</u>
Headquarters/		
Administration	\$0.00	\$0.00
Central Processing	0.00	0.00
Tax Administration	0.00	0.00
Audit Services	0.00	0.00
Collections	0.00	0.00
Legal Services	0.00	0.00
Motor Vehicle	0.00	0.00
Ad Valorem Programs	0.00	0.00
Management Services	<u>0.00</u>	<u>0.00</u>
Total	\$0.00	\$0.00

SECTION 2. From all monies appropriated to the Oklahoma Tax  
Commission for the fiscal year ending June 30, 1996, the Tax  
Commission shall expend the sum of \_\_\_\_\_ Dollars (\$0.00) or so

much thereof as may be necessary for temporary employees, professional service contracts with temporary service companies, or professional service contracts with collection agencies as necessary for the collection of delinquent taxes, or other monies owed to the State of Oklahoma which the Tax Commission is authorized to collect by law, whenever the taxpayer or debtor may be located. Provided, however, the Oklahoma Tax Commission shall expend not less than \_\_\_\_\_ Dollars (\$0.00) above the amount expended in the fiscal year ending June 30, 1994, for the purpose of collecting delinquent taxes or other monies owed to the State of Oklahoma.

SECTION 3. For the fiscal year ending June 30, 1996, the Oklahoma Tax Commission may contract and may expend monies from the OTC Reimbursement Fund in payment of a reasonable fee of the delivered funds in payment to private auditors or audit firms to audit the books of persons as defined in the Uniform Tax Procedure Code, Section 201 et seq. of Title 68 of the Oklahoma Statutes, which the Commission believes may owe the State of Oklahoma additional tax monies, or with temporary service companies or professional collection agencies as necessary for the collection of delinquent taxes or other monies owed to the state. Such payment shall not be made until the funds have been deposited with the Commission. Notwithstanding the provisions of Section 205 of Title 68 of the Oklahoma Statutes, temporary employees or contractors hereunder shall be provided the information necessary for the audit and collection of delinquent taxes or other monies but shall not disclose the information except as authorized by Section 205 of Title 68 of the Oklahoma Statutes and subject to the penalties contained therein.

SECTION 4. 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, 1996, shall be subject to the following budgetary limitations on full-time-equivalent employees and expenditures, except as may be authorized pursuant to the provisions of Section 3603 of Title 74 of the Oklahoma Statutes:

<u>Budgetary Limitations</u>	<u>Amount</u>
Full-time-equivalent Employees	1,304.0
Lease-Purchase Payments	\$0.00

SECTION 5. In the event monies apportioned to the Ad Valorem Reimbursement Fund exceed the amount necessary to pay all claims approved for reimbursement, the Director of State Finance shall transfer from monies remaining in the Ad Valorem Reimbursement Fund after such reimbursements have been approved to the Fund for the Reimbursement of Counties, the amount necessary for payment of claims approved on or before June 15, 1995, pursuant to Section 192.1 of Title 62 of the Oklahoma Statutes, to pay claims for the fiscal year ending June 30, 1995. The amount transferred pursuant to the provisions of this section shall not exceed \_\_\_\_\_ Dollars (\$0.00).

SECTION 6. This act shall become effective July 1, 1995.

SECTION 7. 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 22nd day of February, 1995.

President of the Senate

Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_, 1995.

Speaker

of the House of  
Representatives