

ENGROSSED SENATE  
BILL NO. 829

By: Haney and Hobson of the  
Senate

and

Hamilton and Steidley of  
the House

[ Oklahoma Tax Commission - amending 68 O.S. 1991 -  
contracts with auditors - duties and compensation -  
budgetary limitations - effective date - emergency  
]

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

SECTION 1. For the fiscal year ending June 30, 1997, 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. AMENDATORY 68 O.S. 1991, Section 262, as amended by Section 3, Chapter 385, O.S.L. 1994 (68 O.S. Supp. 1995, Section 262), is amended to read as follows:

Section 262. The Oklahoma Tax Commission may contract with private auditors or audit firms to audit the books of individuals, firms, or corporations which the Commission believes may owe the State of Oklahoma additional tax monies. The Oklahoma Tax Commission may contract and may expend monies from the Oklahoma Tax Commission 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. Temporary employees or contractors hereunder shall not disclose confidential tax information except as authorized by Section 205 of Title 68 of the Oklahoma Statutes, subject to the penalties contained therein.

SECTION 3. 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, 1997, 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

\$500,000.00

SECTION 4. 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, 1996, pursuant to Section 192.1 of Title 62 of the Oklahoma Statutes, to pay claims for the fiscal year ending June 30, 1996. The amount transferred pursuant to the provisions of this section shall not exceed \_\_\_\_\_ Dollars (\$0.00).

SECTION 5. This act shall become effective July 1, 1996.

SECTION 6. 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 14th day of February, 1996.

President of the Senate

Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_, 1996.

Speaker of the House of Representatives