

ENROLLED SENATE
BILL NO. 198

By: Haney and Hobson of the
Senate

and

Hamilton and Steidley of
the House

An Act relating to state revenue administration entities; making an appropriation to the State Auditor and Inspector; stating purpose; making reappropriation; redesignating purpose; providing for duties and compensation of certain employees; prohibiting the use of public funds for certain purposes; providing budgetary limitations; authorizing budgeting of certain appropriations; making reappropriations to the Office of State Finance; redesignating purposes; making an appropriation and stating purpose; providing for modification of certain payments; providing for duties and compensation of employees; limiting the salary of the Director; providing budgetary limitations; amending Section 58 of Enrolled House Bill No. 1716 of the 1st Session of the 45th Oklahoma Legislature, which relates to an appropriation to the Oklahoma Tax Commission; modifying appropriation; authorizing the Oklahoma Tax Commission to expend monies for collecting delinquent taxes and other monies owed to the state; specifying source of revenue for expenditure; authorizing contracts and expenditures for certain audits; providing for duties and compensation of employees; providing budgetary limitations; providing for the transfer of certain funds from the Ad Valorem Reimbursement Fund to the Fund for Reimbursement of Counties; limiting the amount of such transfer; making an appropriation to the Office of the State Treasurer; stating purpose; requiring the State Treasurer to pay for services on a direct fee basis; making a reappropriation; redesignating purpose; providing for duties and compensation of employees; providing budgetary limitations; authorizing certain budgeting of appropriations; providing for lapse of funds; and providing an effective date.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:
STATE AUDITOR AND INSPECTOR

SECTION 1. There is hereby appropriated to the Office of the State Auditor and Inspector from any monies not otherwise appropriated from the General Revenue Fund of the State Treasury for the fiscal year ending June 30, 1996, the amount of Three Hundred Ninety-four Thousand Dollars (\$394,000.00) or so much thereof as may be necessary to perform the duties imposed on the Office of the State Auditor and Inspector by law.

SECTION 2. REAPPROPRIATION AND REDESIGNATION The amount of Eighty Thousand Dollars (\$80,000.00) of the amount of Five Million Three Hundred Seventy-eight Thousand Four Hundred Ninety Dollars (\$5,378,490.00) originally appropriated to the Election Board by Section 36, Chapter 187, O.S.L. 1994, from any monies in the General Revenue Fund of the State Treasury for the fiscal year ending June 30, 1995, not otherwise appropriated, for duties imposed upon the State Election Board by law, is hereby reappropriated and redesignated to the Office of the State Auditor and Inspector for the purpose of upgrading data processing systems.

SECTION 3. The duties and compensation of employees, not otherwise prescribed by law, necessary to perform the duties imposed upon the State Board of Equalization by law shall be set by the State Auditor and Inspector. No public funds shall be used to reimburse or compensate any person, company, or corporation for assistance in locating employees or potential employees for the State Board of Equalization.

SECTION 4. The duties and compensation of employees, not otherwise prescribed by law, necessary to perform the duties imposed upon the Office of the State Auditor and Inspector by law shall be set by the State Auditor and Inspector. No public funds shall be used to reimburse or compensate any person, company, or corporation for assistance in locating employees or potential employees for the Office of the State Auditor and Inspector.

The Office of the State Auditor and Inspector 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 Limitation</u>	<u>Amount</u>
Full-time-equivalent Employees	169.0

SECTION 5. Funds appropriated to the Office of the State Auditor and Inspector in Sections 1, 2, 3 and 5, Chapter 249, O.S.L. 1994, may be budgeted and expended for the fiscal year ending June 30, 1996, and may be budgeted and expended for the general operating expenses of the Office of the State Auditor and Inspector regardless of the purpose for which the funds were budgeted by the agency for the fiscal year ending June 30, 1995.

OFFICE OF STATE FINANCE

SECTION 6. REAPPROPRIATION AND REDESIGNATION The amount of Twenty-five Thousand Dollars (\$25,000.00) of the amount of Five Million Three Hundred Seventy-eight Thousand Four Hundred Ninety Dollars (\$5,378,490.00) originally appropriated to the Election Board by Section 36, Chapter 187, O.S.L. 1994, from any monies in the General Revenue Fund of the State Treasury for the fiscal year ending June 30, 1995, not otherwise appropriated, for duties imposed upon the State Election Board by law, is hereby reappropriated and redesignated to the Office of State Finance for the purpose of refunding monies to the Federal government pursuant to the federal Cash Management Improvement Act.

SECTION 7. REAPPROPRIATION AND REDESIGNATION The amount of Seventy-five Thousand Dollars (\$75,000.00) of the amount of Four Million Two Hundred Twenty-five Thousand One Hundred Seventy-five

Dollars (\$4,225,175.00) originally appropriated to the Office of Personnel Management by Section 48, Chapter 187, O.S.L. 1994, from any monies in the General Revenue Fund of the State Treasury for the fiscal year ending June 30, 1995, not otherwise appropriated, for duties imposed upon the Office of Personnel Management by law, is hereby reappropriated and redesignated to the Office of State Finance for the purpose of refunding monies to the Federal government pursuant to the federal Cash Management Improvement Act.

SECTION 8. There is hereby appropriated to the Office of State Finance from any monies not otherwise appropriated from the General Revenue Fund of the State Treasury for the fiscal year ending June 30, 1996, the amount of Twenty-one Thousand Five Hundred Fourteen Dollars (\$21,514.00) or so much thereof as may be necessary to pay assessments for the following intergovernmental agencies:

- Council of State Governments
- Government Accounting Standards Board
- National Governors' Association
- National Conference of Commissioners of Uniform State Laws
- National Conference of State Legislatures
- Southern Growth Policies Board
- National Association of State Budget Officers
- Council of Governors' Policy Advisors
- Southern Governors' Association
- Education Commission of the States
- Southern Regional Education Board
- Southern States Energy Board
- Advisory Commission on Intergovernmental Relations
- National Center for State Courts

If funds appropriated in this section are insufficient to pay the total assessments for the organizations named herein, the payment to each organization, except the National Conference of State Legislatures, shall be reduced proportionally to bring the total payments within the limits of the funds appropriated herein.

SECTION 9. The duties and compensation of employees, not otherwise prescribed by law, necessary to perform the duties imposed upon the Office of State Finance by law shall be set by the Director of State Finance. The salary of the Director of State Finance shall not exceed Sixty-nine Thousand Four Hundred Ninety-one Dollars (\$69,491.00) per annum, payable monthly for the fiscal year ending June 30, 1996. The Office of State Finance for the fiscal year ending June 30, 1996, shall be subject to the following budgetary limitations, 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>
Full-time-equivalent Employees	167.0
Lease-Purchase Payments	\$510,000.00

OKLAHOMA TAX COMMISSION

SECTION 10. AMENDATORY Section 58 of Enrolled House Bill No. 1716 of the 1st Session of the 45th Oklahoma Legislature is amended to read as follows:

Section 58. There is hereby appropriated to the Tax Commission from any monies not otherwise appropriated from the General Revenue Fund of the State Treasury for the fiscal year ending June 30, 1996, the amount of ~~Forty Three Million Three Hundred Seventy-three Thousand Seven Hundred Eighty-seven Dollars (\$43,373,787.00)~~ Forty-two Million Nine Hundred Seventy-five Thousand Three Hundred One Dollars (\$42,975,301.00) or so much thereof as may be necessary to perform the duties imposed upon the Tax Commission by law.

SECTION 11. 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 12. 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 Limitation</u>	<u>Amount</u>
Full-time-equivalent Employees	1,304.0
Lease-Purchase Payments	\$500,000.00

SECTION 13. 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 One Million Seven Hundred Thousand Dollars (\$1,700,000.00).

STATE TREASURER

SECTION 14. There is hereby appropriated to the Office of the State Treasurer from any monies not otherwise appropriated from the General Revenue Fund of the State Treasury for the fiscal year ending June 30, 1996, the amount of Three Hundred Seventy-five Thousand Six Hundred Fifty-four Dollars (\$375,654.00) or so much thereof as may be necessary for payment of bank service charges.

SECTION 15. For the fiscal year ending June 30, 1996, the State Treasurer shall, to the extent possible, pay for services rendered by financial institutions on a direct fee basis.

SECTION 16. REAPPROPRIATION AND REDESIGNATION The amount of Forty-six Thousand Three Hundred Fifty Dollars (\$46,350.00) of the amount of Five Million Three Hundred Seventy-eight Thousand Four Hundred Ninety Dollars (\$5,378,490.00) originally appropriated to the Election Board by Section 36, Chapter 187, O.S.L. 1994, from any monies in the General Revenue Fund of the State Treasury for the fiscal year ending June 30, 1995, not otherwise appropriated, for duties imposed upon the State Election Board by law, is hereby reappropriated and redesignated to the Office of the State Treasurer for the purpose of upgrading office security systems.

SECTION 17. The duties and compensation of employees, not otherwise prescribed by law, necessary to perform the duties imposed

upon the Office of the State Treasurer by law shall be set by the State Treasurer. The Office of the State Treasurer 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>Budget Component</u>	<u>Amount</u>
Full-time-equivalent Employees	73.5
Lease-Purchase Payments	\$175,000.00

SECTION 18. Funds appropriated to the Office of the State Treasurer in Sections 62 and 63, Chapter 187, O.S.L. 1994, and Sections 19 and 20, Chapter 249, O.S.L. 1994, may be budgeted and expended for the fiscal year ending June 30, 1996, and may be budgeted and expended for the general operating expenses of the Office of the State Treasurer regardless of the purpose for which the funds were budgeted by the agency for the fiscal year ending June 30, 1995.

SECTION 19. Appropriations made by this act to state agencies for the operations of state government, not including appropriations made for capital outlay purposes, may be budgeted for the fiscal year ending June 30, 1996 (hereafter FY-96) or may be budgeted for the fiscal year ending June 30, 1997 (hereafter FY-97). Funds budgeted for FY-96 may be encumbered only through June 30, 1996, and must be expended by November 15, 1996. Any funds remaining after November 15, 1996, and not budgeted for FY-97, shall lapse to the credit of the proper fund for the then current fiscal year. Funds budgeted for FY-97 may be encumbered only through June 30, 1997. Any funds remaining after November 15, 1997, shall lapse to the credit of the proper fund for the then current fiscal year. These appropriations may not be budgeted in both fiscal years simultaneously. Funds budgeted in FY-96, and not required to pay obligations for that fiscal year, may be budgeted for FY-97, after the agency to which the funds have been appropriated has prepared and submitted a budget work program revision removing these funds from the FY-96 budget work program and after such revision has been approved by the Office of State Finance.

SECTION 20. This act shall become effective September 1, 1995.

Passed the Senate the 16th day of May, 1995.

President of the Senate

Passed the House of Representatives the 17th day of May, 1995.

Speaker of the House of
Representatives

