

STATE OF OKLAHOMA

2nd Session of the 46th Legislature (1998)

COMMITTEE SUBSTITUTE  
FOR ENGROSSED  
SENATE BILL NO. 1284

By: Gustafson of the Senate

and

Langmacher of the House

COMMITTEE SUBSTITUTE

An Act relating to revenue and taxation; amending 19

O.S. 1991, Section 155.2A, which relates to retention of county records; authorizing retention of sales tax audit records; requiring county clerk to send copy of sales tax ballot to State Auditor and Inspector; providing exception; requiring the State Auditor and Inspector to make annual audit of county sales tax expenditures; providing exception; requiring audit expense to be paid by county; requiring State Auditor and Inspector to make certain report; requiring State Auditor and Inspector to report certain irregularities; providing for codification; and providing an effective date.

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

SECTION 1. AMENDATORY 19 O.S. 1991, Section 155.2A, is amended to read as follows:

Section 155.2A A. As to the records that are not destroyed as provided for in ~~Title 19 of the Oklahoma Statutes~~ this title, the county clerk in each county in ~~the State of Oklahoma~~ this state, after complying with the provisions of all state statutes governing the copying of records, storing original negatives, and providing for convenient viewing of reproductions thereof, is hereby authorized to destroy the workbooks, reports and records that have been on file or stored in his or her office for a period of time longer than the period specifically indicated, as follows:

| TYPE OF RECORD                                    | REQUISITE TIME OF<br>RETAINING ORIGINAL       |
|---|---|
| Tax Protest Records                               | Until final settlement                        |
| Tax Rolls and Tax Roll<br>Adjustments             | 6 years                                       |
| Special Assessment Rolls                          | 6 years after due date                        |
| Miscellaneous Doctor's<br>Certificates            | 5 years                                       |
| Applications for Tax Deeds                        | 5 years                                       |
| Sheriff's Deputy Commission                       | 5 years                                       |
| Resolution for Cities and Towns<br>and Ordinances | 5 years                                       |
| Interlocal Co-op Agreements                       | 5 years                                       |
| State Tax Liens                                   | 5 years after release,<br>lapse, or discharge |
| Federal Tax Liens                                 | 5 years after release,<br>lapse, or discharge |
| <u>Sales Tax Audit Records</u>                    | <u>5 years</u>                                |

B. All records which have been on file in his or her office may be destroyed after two (2) years provided the same are filmed, or copied by any other method allowed by law, and the State Auditor and

Inspector has audited said records and has not directed such original records to be retained. Such filmed records shall be retained for the same period of time as required of the original, if it had been retained. Arrangements shall be made to allow public access to said records.

SECTION 2. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 269 of Title 19, unless there is created a duplication in numbering, reads as follows:

Within fifteen (15) days from the date of a county election concerning a sales tax question, the county clerk shall send to the State Auditor and Inspector a copy of the ballot concerning the sales tax question. This section only applies if the sales tax question was passed by the voters of the county.

SECTION 3. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 226A of Title 74, unless there is created a duplication in numbering, reads as follows:

As part of the annual audit of the books and records of a county, the State Auditor and Inspector shall make an audit of the expenditures of county sales tax revenue in order to determine whether the expenditures are being made according to law and constitutional provisions. The audit shall consist of a review of the ledgers and records of the expenditures of the sales tax proceeds. However, the annual audit required by this section shall only apply to any county sales tax revenue which is designated for a specific purpose as set forth in the ballot as passed by the voters of the county. The expense of the audit shall be paid by the county. The State Auditor and Inspector shall make a report of the audit and shall retain its report of the audit. The State Auditor and Inspector shall report any irregularities in the expenditure of sales tax proceeds to the Office of the Attorney General within thirty (30) days from the making of the report.

SECTION 4. This act shall become effective November 1, 1998.

46-2-11144

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