

STATE OF OKLAHOMA

1st Session of the 46th Legislature (1997)
CONFERENCE COMMITTEE SUBSTITUTE
FOR ENGROSSED
SENATE BILL NO. 731

By: Smith of the Senate

and

Steidley of the House

CONFERENCE COMMITTEE SUBSTITUTE

An Act relating to child support enforcement; amending 10 O.S. 1991, Sections 89.1, 89.3 and 502, as amended by Section 28, Chapter 356, O.S.L. 1994 (10 O.S. Supp. 1996, Section 502), which relates to paternity proceedings and genetic testing; providing procedures for genetic testing and determination of paternity; allowing court to award and tax fees and costs; requiring certain party to be responsible for costs of additional testing; amending 12 O.S. 1991, Section 1277.2, as renumbered by Section 35, Chapter 356, O.S.L. 1994 (43 O.S. Supp. 1996, Section 109.2), which relates to paternity determination; providing exception to certain court determination; amending 21 O.S. 1991, Section 567, as amended by Section 1, Chapter 73, O.S.L. 1993 (21 O.S. Supp. 1996, Section 567), which relates to indirect contempt; clarifying that party alleging contempt is not required to attend certain proceedings unless seeking cash bond; amending 22 O.S. 1991, Section 60.2, as last amended by Section 30, Chapter 247, O.S.L. 1996 (22 O.S. Supp. 1996, Section 60.2), which relates to protective orders; stating contents of warning and oath to be placed on petition for protective order; authorizing appointment of guardian ad litem and providing for certain expenses; requiring mediation under certain circumstances; defining terms; requiring certain proceeding regarding certain allegations and providing for sanctions; amending 43 O.S. 1991, Sections 110, as amended by Section 1, Chapter 252, O.S.L. 1992, 112, as last amended by Section 10, Chapter 131, O.S.L. 1996, and 118, as last amended by Section 13, Chapter 1, O.S.L. 1995 (43 O.S. Supp. 1996, Sections 110, 112 and 118), which relate to child support and custody; modifying time period when temporary orders can be vacated or modified; modifying circumstances under which orders may be modified or changed; requiring consideration of certain facts in making a custody order; adding statutory reference; requiring court to deduct certain amount from self-employment gross income; requiring obligee to provide obligor with certain information relating to child care costs; allowing obligee and obligor to request certain financial information from the other party; authorizing court award of certain fees and costs if information is requested but not provided; requiring certain written order and submission of such to certain persons; allowing administrative law judge to conduct hearings by electronic means; stating location of filing of

administrative order; amending 56 O.S. 1991, Sections 238.1, 238.3a, 238.4, 238.6A and 240.3, as amended by Sections 2, 3, 4, 5 and 8, Chapter 365, O.S.L. 1994 (56 O.S. Supp. 1996, Sections 238.1, 238.3a, 238.4, 238.6A and 240.3), which relate to payment of child support collected by the Department of Human Services; modifying procedure for issuance of a support debt; modifying contents of notice; deleting language related to request for a hearing; modifying location where order is to be mailed; requiring hearing to be held; deleting requirement that certain persons be notified of rights in writing; deleting language relating to appeal and record on appeal; modifying language relating to redirection of support payments; prohibiting assumption of jurisdiction by OAH without certain district court order; requiring contested issues of custody and visitation to be determined by district court; stating procedures for appeal of final order of the OAH; amending 68 O.S. 1991, Section 205.2, as last amended by Section 1, Chapter 146, O.S.L. 1996 (68 O.S. Supp. 1996, Section 205.2), which relates to claims against state income tax refunds; modifying language relating to notice to debtor; repealing 10 O.S. 1991, Section 79, which relates to paternity proceedings; providing for codification; and providing an effective date.

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

SECTION 1. AMENDATORY 10 O.S. 1991, Section 89.1, is amended to read as follows:

Section 89.1 A. All persons who have had sexual intercourse with a woman during the possible time of conception of a child for whom paternity is not determined may be joined as defendants in an action to determine the paternity of ~~said~~ the child.

B. When more than one defendant is named or joined in a paternity action, the court shall order all defendants to appear. The court shall order genetic testing of all defendants who are duly served, including defendants who fail to answer or appear. The court may order the mother, the child, or other individuals necessary to make a determination of paternity to submit to genetic testing.

C. 1. When genetic testing indicates a probability of paternity greater than ninety-eight percent (98%) for a specific defendant pursuant to Section 504 of Title 10 of the Oklahoma Statutes, the court shall enter an order establishing that defendant as the father.

2. If a defendant fails to answer, or to appear for hearing or genetic testing after being ordered to appear, and all other duly served defendants have been excluded as possible fathers by genetic testing, the court shall enter an order establishing the defendant who failed to answer or appear as the father.

3. If one or more defendants fail to appear for genetic testing after being ordered to appear for testing, the court may proceed to determine paternity and related issues based upon competent testimony and genetic test results, if any.

D. The court has the authority to enforce a subpoena or order to appear or to submit to genetic testing, or any other order entered pursuant to this section.

E. After paternity is determined by the court, the court shall dismiss the paternity action against the other defendants.

SECTION 2. AMENDATORY 10 O.S. 1991, Section 89.3, is amended to read as follows:

Section 89.3 In an action to determine paternity brought pursuant to Section 89 of ~~Title 10 of the Oklahoma Statutes~~ this title, the ~~prevailing party shall be allowed reasonable costs and attorney fees to be set by the court~~ court may award and tax fees and costs, and apportion them between the parties as in actions for dissolution, legal separation, or annulment. In an action brought by a state agency, fees and costs shall be awarded in accordance with Section 941 of Title 12 of the Oklahoma Statutes.

SECTION 3. AMENDATORY 10 O.S. 1991, Section 502, as amended by Section 28, Chapter 356, O.S.L. 1994 (10 O.S. Supp. 1996, Section 502), is amended to read as follows:

Section 502. The tests shall be made by experts qualified as examiners of genetic markers in the human body. ~~The~~ Except as otherwise provided in this act, the experts shall ~~shall~~ may be called by the court or by a party as witnesses to testify as to their findings and shall be subject to cross-examination by the parties. Any party may request that ~~other~~ additional experts qualified as examiners of genetic markers in the human body perform independent tests subject to order of court, the results of which may be offered in evidence. The number and qualifications of ~~said~~ the

experts shall be determined by the court. A party requesting additional testing shall be responsible for the costs of the additional testing.

SECTION 4. AMENDATORY 12 O.S. 1991, Section 1277.2, as renumbered by Section 35, Chapter 356, O.S.L. 1994 (43 O.S. Supp. 1996, Section 109.2), is amended to read as follows:

Section 109.2 ~~In an action for a divorce, legal separation or annulment where there are children born to the parties~~ Except as otherwise provided by Section 3 of Title 10 of the Oklahoma Statutes, in any action concerning the custody of a minor unmarried child or the determination of child support, the court may determine if the parties to the action are the parents of the children, ~~although the court finds that the parties are not married; and if.~~ If the parties to the action are the parents of the children, the court may determine which party should have custody of said children, ~~and it~~ may award child support to the parent to whom it awards custody, and may make an appropriate order for payment of costs and attorney's fees.

SECTION 5. AMENDATORY 21 O.S. 1991, Section 567, as amended by Section 1, Chapter 73, O.S.L. 1993 (21 O.S. Supp. 1996, Section 567), is amended to read as follows:

Section 567. A. In all cases of indirect contempt the party charged with contempt shall be notified in writing of the accusation and have a reasonable time for defense; and the party so charged shall, upon demand, have a trial by jury.

B. In the event the party so charged shall demand a trial by jury, the court shall thereupon set the case for trial at the next jury term of said court, unless such time is waived by the party so charged, in which event the case shall be set for trial at a time determined by the court. The court shall fix the amount of an appearance bond to be posted by said party charged, which bond shall be signed by said party and two sureties, which sureties together shall qualify by showing ownership of real property, the equal of which property shall be in double the amount of the bond, or, in the alternative, the party charged may deposit with the court clerk cash equal to the amount of the appearance bond.

C. In a case of indirect contempt, it shall not be necessary for the party alleging indirect contempt, or an attorney for that party, to attend an initial appearance or arraignment hearing for the party charged with contempt, unless the party alleging the indirect contempt is seeking a cash bond. If a cash bond is not being requested, the clerk of the court shall, upon request, notify the party alleging the indirect contempt of the date of the trial.

SECTION 6. AMENDATORY 22 O.S. 1991, Section 60.2, as last amended by Section 30, Chapter 247, O.S.L. 1996 (22 O.S. Supp. 1996, Section 60.2), is amended to read as follows:

Section 60.2 A. A victim of domestic abuse, a victim of stalking, a victim of harassment, any adult or emancipated minor household member on behalf of any other family or household member who is a minor or incompetent, or any minor age sixteen (16) or seventeen (17) years may seek relief under the provisions of the Protection from Domestic Abuse Act.

1. Such person may seek relief by filing a petition for protective order with the district court in either the county in which the victim resides or the county in which the defendant resides.

2. When the abuse occurs when the court is not open for business, such person may request an emergency temporary order of protection as provided by Section 40.3 of this title.

B. The petition forms shall be provided by the clerk of the court and shall be in substantially the following form:

IN THE DISTRICT COURT IN AND FOR _____ COUNTY
STATE OF OKLAHOMA

_____)

Plaintiff)

)
)
)

vs.)

Case No. _____

)
)

_____)

Defendant)

PETITION FOR PROTECTIVE ORDER

Plaintiff, being sworn, states:

1. (Check one or more)

The defendant caused or attempted to cause serious physical harm to _____.

The defendant threatened _____ with imminent serious physical harm.

The defendant has stalked or harassed _____.

2. The incident causing the filing of this petition occurred on or about _____.

(date)

(Describe what happened:)

3. The victim and the defendant are related as follows:

(check one)

married

divorced

parent and child

persons related by blood

persons related by marriage

present spouse of an ex-spouse

persons living in the same household

persons formerly living in the same household

biological parents of the same child

not related

4. (Answer this question only if the plaintiff is filing on behalf _____ of someone else, minor or incompetent)

The plaintiff and the victim are related as follows:

married

divorced

parent and child

- persons related by blood
- persons related by marriage
- present spouse of an ex-spouse
- persons living in the same household
- persons formerly living in the same household
- biological parents of the same child

5. (Check A or B)

(A) The victim is in immediate and present danger of abuse from the defendant and an emergency ex parte order is necessary to protect the victim from serious harm. The plaintiff requests the following relief in the emergency ex parte order: (check one or more)

- order the defendant not to abuse or injure the victim.
- order the defendant not to visit, assault, molest or otherwise interfere with the victim.
- order the defendant not to threaten the victim.
- order the defendant to cease stalking the victim.
- order the defendant to cease harassment of the victim.
- order the defendant to leave the residence located at _____ on or before _____.
- order the defendant who is a minor child to leave the residence located at _____ by immediately placing the defendant in any type of care authorized for children taken into custody pursuant to subsection A of Section 7303-1.1 of Title 10 of the Oklahoma Statutes.
Circle age of defendant: Thirteen (13), fourteen (14), fifteen (15), sixteen (16), or seventeen (17) years.
- _____ (describe other relief that plaintiff requests)

(B) The plaintiff does not request an emergency ex parte order.

6. Plaintiff requests the following order to be made by the court following notice to the defendant and a hearing: (check one or more)

- order the defendant not to abuse or injure the victim.

order the defendant not to visit, assault, molest or otherwise interfere with the victim.

order the defendant not to threaten the victim.

order the defendant to cease stalking the victim.

order the defendant to cease harassment of the victim.

order the defendant to leave the residence located at _____ on or before _____.

order the defendant who is a minor child to leave the residence located at _____ by immediately placing the defendant in any type of care authorized for children taken into custody pursuant to subsection A of Section 7303-1.1 of Title 10 of the Oklahoma Statutes.

Circle age of defendant: Thirteen (13), fourteen (14), fifteen (15), sixteen (16), or seventeen (17) years.

(describe other relief that plaintiff requests)

order the defendant to pay attorney fees of the plaintiff in the sum of _____ on or before _____.

order the defendant to pay the court costs of this action in the sum of _____ on or before _____.

7. Victim is a resident of the county wherein this petition is filed.

Defendant is a resident of the county wherein this petition is filed.

8. ~~Plaintiff has stated the truth, the whole truth and nothing but the truth in this petition~~ WARNING: Whoever makes a statement or allegation in this Petition for Protective Order but does not believe that the statement or allegation is true, or knows that it is not true, or intends thereby to avoid or obstruct the ascertainment of the truth, may be found guilty of perjury. Pursuant to Sections 500 and 504 of Title 21 of the Oklahoma Statutes, the penalty for perjury, or subornation of perjury, is imprisonment for not more than five (5) years.

9. Plaintiff, being first duly sworn on oath states: That I have read the above and foregoing document, understand the meaning thereof, and declare, under penalty of perjury, that the facts and statements contained herein are believed to the best of my knowledge to be the truth, and nothing but the truth.

Plaintiff

Witness my hand and seal, affixed on the ___ day of _____,
19__.

Court Clerk, Deputy Court Clerk,
or Notary Public

C. No filing fee shall be charged the plaintiff at the time the petition is filed. The court may assess court costs and filing fees to either party at the hearing on the petition.

D. The plaintiff shall prepare the petition as set forth above or, at the request of the plaintiff, the clerk of the court or the victim-witness coordinator shall prepare or assist the plaintiff in preparing the same.

SECTION 7. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 107.3 of Title 43, unless there is created a duplication in numbering, reads as follows:

A. In any proceeding for the disposition of children where custody of minor children is contested by any party, the court may appoint an attorney at law as guardian ad litem on the court's motion or upon application of any party to appear for and represent the minor children. Expenses, costs, and attorney's fees for the guardian ad litem may be allocated among the parties as determined by the court.

B. When custody is contested, the court:

1. Shall refer the issue of custody to professional mediation if feasible unless a party asserts or it appears to the court that domestic violence or child abuse has occurred, in which event the court shall halt or suspend professional mediation unless the court specifically finds that:

a. the following three conditions are satisfied:

- (1) the professional mediator has substantial training concerning the effects of domestic violence or child abuse on victims,
 - (2) a party who is or alleges to be the victim of domestic violence is capable of negotiating with the other party in mediation, either alone or with assistance, without suffering an imbalance of power as a result of the alleged domestic violence, and
 - (3) the mediation process contains appropriate provisions and conditions to protect against an imbalance of power between parties resulting from the alleged domestic violence or child abuse, or
- b. in the case of domestic violence involving parents, the parent who is or alleges to be the victim requests mediation and the mediator is informed of the alleged domestic violence; and

2. May order, in addition to or in lieu of the provisions of paragraph 1 of this subsection, that each of the parties undergo individual counseling in a manner that the court deems appropriate, if the court finds that the parties can afford the counseling.

C. As used in this section:

1. "Child abuse" means:

- a. that a child has been physically, emotionally, or psychologically abused by a parent,
- b. that a child has been:
 - (1) sexually abused by a parent through criminal sexual penetration, incest, or criminal sexual contact of a minor as those acts are defined by state law, or
 - (2) sexually exploited by a parent through allowing, permitting, or encouraging the child in obscene or pornographic photographing or filming or

depicting a child for commercial purposes as those acts are defined by state law,

- c. that a child has been knowingly or intentionally or negligently placed in a situation that may endanger the child's life or health, or
- d. that a child has been knowingly or intentionally tortured, cruelly confined, or cruelly punished; provided, that nothing in this paragraph shall be construed to imply that a child who is or has been provided with treatment by spiritual means alone through prayer, in accordance with the tenets and practices of a recognized church or religious denomination, by a duly accredited practitioner of the church or denomination, is for that reason alone a victim of child abuse within the meaning of this paragraph; and

2. "Domestic violence" means one parent causing or threatening physical harm or assault or inciting imminent fear of physical, emotional, or psychological harm to the other parent.

D. During any proceeding concerning child custody, should it be determined by the court that a party has intentionally made a false or frivolous accusation to the court of child abuse or neglect against the other party, the court shall proceed with any or all of the following:

- 1. Find the accusing party in contempt for perjury and refer for prosecution;
- 2. Consider the false allegations in determining custody; and
- 3. Award the obligation to pay all court costs and legal expenses encumbered by both parties arising from the allegations to the accusing party.

SECTION 8. AMENDATORY 43 O.S. 1991, Section 110, as amended by Section 1, Chapter 252, O.S.L. 1992 (43 O.S. Supp. 1996, Section 110), is amended to read as follows:

Section 110. A. After a petition has been filed in an action for divorce or separate maintenance either party may request the court to issue:

1. A temporary order:

- a. regarding child custody, support or visitation,
- b. regarding spousal maintenance,
- c. regarding payment of debt,
- d. regarding possession of property,
- e. regarding attorney fees,
- f. restraining any person from transferring, encumbering, concealing, or otherwise disposing of any property except in the usual course of business or for the necessities of life, and, if so restrained, requiring such person to notify the other party reasonably in advance of any proposed extraordinary expenditures made after the order is issued,
- g. enjoining a party from molesting or disturbing the peace of the other party or of any child,
- h. excluding a party from the family home or from the home of the other party,
- i. enjoining a party from removing a child from the jurisdiction of the court, and
- j. providing other injunctive relief proper in the circumstances.

All applications for temporary orders shall set forth the factual basis for the application and shall be verified by the party seeking relief. The application and a notice of hearing shall be served on the other party in any manner provided for in the Rules of Civil Procedure.

The court shall not issue a temporary order until at least five (5) days' notice of hearing is given to the other party.

After notice and hearing, a court may issue a temporary order granting the relief as provided by this paragraph; and/or

2. A temporary restraining order. If the court finds on the basis of a verified application and testimony of witnesses that irreparable harm will result to the moving party, or a child of a party if no order is issued before the adverse party or attorney for the adverse party can be heard in opposition, the court may

issue a temporary restraining order which shall become immediately effective and enforceable without requiring notice and opportunity to be heard to the other party. If a temporary restraining order is issued pursuant to this paragraph, the motion for a temporary order shall be set within ten (10) days.

B. ~~Temporary~~ Any temporary orders may be vacated or modified ~~before~~ prior to or in conjunction with a final decree on a showing by either party of facts necessary for vacation or modification. Temporary orders terminate when the final judgment on all issues, except attorney fees and costs, is rendered or when the action is dismissed. The court may reserve jurisdiction to rule on an application for a contempt citation for a violation of a temporary order which is filed any time prior to the time the temporary order terminates.

C. Upon granting a decree of divorce or separate maintenance, the court may require either party to pay such reasonable expenses of the other as may be just and proper under the circumstances.

D. The court may in its discretion make additional orders relative to the expenses of any such subsequent actions, including but not limited to writs of habeas corpus, brought by the parties or their attorneys, for the enforcement or modification of any interlocutory or final orders in the divorce action made for the benefit of either party or their respective attorneys.

SECTION 9. AMENDATORY 43 O.S. 1991, Section 112, as last amended by Section 10, Chapter 131, O.S.L. 1996 (43 O.S. Supp. 1996, Section 112), is amended to read as follows:

Section 112. A. A petition or cross-petition for a divorce, legal separation, or annulment must state whether or not the parties have minor children of the marriage. If there are minor children of the marriage, the court:

1. Shall make provision for guardianship, custody, medical care, support and education of the children;
2. Unless not in the best interests of the children, may provide for the visitation of the noncustodial parent with any of the children of such noncustodial parent; and

3. May modify or change any order whenever circumstances render such change proper either before or after final judgment in the action; provided, that the amount of the periodic child support payment shall not be modified retroactively or payment of all or a portion of the past due amount waived, except by mutual agreement of the obligor and obligee, or if the obligee has assigned child support rights to the Department of Human Services or other entity, by agreement of the Department or such entity. Unless the parties agree to the contrary, a completed child support computation form provided for in Section 120 of this title shall be required to be filed with the child support order.

B. In any action if there are minor unmarried children concerned in awarding the custody of the child or in appointing a general guardian for the child, the court shall be guided by the provisions of Section 21.1 of Title 10 of the Oklahoma Statutes and shall consider what appears to be in the best interests of the child.

C. 1. When it is in the best interests of a minor unmarried child, the court shall:

- a. assure children of frequent and continuing contact with both parents after the parents have separated or dissolved their marriage, and
- b. encourage parents to share the rights and responsibilities of child rearing in order to effect this policy.

2. There shall be neither a legal preference nor a presumption for or against joint legal custody, joint physical custody, or sole custody.

3. When in the best interests of the child, custody shall be awarded in such a way so as to assure the frequent and continuing contact of the child with both parents. To this effect, in making an order for custody to either parent, the court:

- a. ~~may~~ shall consider, among other facts, which parent is more likely to allow the child or children frequent and continuing contact with the noncustodial parent, and

b. shall not prefer a parent as a custodian of the child because of the gender of that parent.

4. In any action, there shall be neither a legal preference or a presumption for or against private or public school or home-schooling in awarding the custody of a child, or in appointing a general guardian for the child.

5. In making an order for custody, the court may specify that:

- a. unless there is a prior written agreement to change the permanent residence of the child either parent shall notify the other parent if such parent plans to change the permanent residence of the child, and
- b. the noncustodial parent is to notify the custodial parent if such noncustodial parent plans to change permanent residence.

D. Any child shall be entitled to support by the parents until the child reaches eighteen (18) years of age. If a dependent child is regularly and continuously attending high school, said child shall be entitled to support by the parents through the age of eighteen (18) years. No hearing shall be required to extend such support through the age of eighteen (18) if the child is regularly and continuously attending high school.

E. In any case in which provision is made for the custody or support of a minor child or enforcement of such order, the court shall inquire whether public assistance money has been provided by the Department of Human Services for the benefit of each child. If public assistance money has been provided for the benefit of the child, the Department of Human Services shall be a necessary party for the just adjudication and establishment of the debt due and owing the State of Oklahoma, as defined in Section 238 of Title 56 of the Oklahoma Statutes and for the just adjudication and establishment of current child support.

F. In any case in which a child support order or custody order or both is entered, enforced or modified, the court may make a determination of the arrearages of child support, if any.

SECTION 10. AMENDATORY 43 O.S. 1991, Section 118, as last amended by Section 13, Chapter 1, O.S.L. 1995 (43 O.S. Supp. 1996, Section 118), is amended to read as follows:

Section 118. A. Except in those cases where parties represented by counsel have agreed to a different disposition, there shall be a rebuttable presumption in any judicial or administrative proceeding for the award of child support, that the amount of the award which would result from the application of the following guidelines is the correct amount of child support to be awarded. The district or administrative court may deviate from the level of child support suggested by these guidelines where the amount of support so indicated is unjust, inequitable, unreasonable or inappropriate under the circumstances, or not in the best interests of the child or children involved. The court shall not take into account any stepchildren of such parent in making the determination, but in making such determination, the court may take into account the reasonable support obligations of either parent as to only natural, legal, or legally adopted minor children in the custody of said parent. If the district or administrative court deviates from the amount of support indicated by these guidelines, it shall make specific findings of fact supporting such action.

B. Child support guidelines are as follows:

1. All child support shall be computed as a percentage of the combined gross income of both parents. The Child Support Guideline Schedule as provided in Section 119 of this title shall be used for such computation. The child support obligations of each parent shall be computed, and the noncustodial parent's share shall be paid monthly to the custodial parent;

2. Gross income includes income from any source, except as excluded in this act, Section 101 et seq. of this title and includes but is not limited to income from salaries, wages, commissions, bonuses, dividends, severance pay, pensions, rent, interest income, trust income, annuities, social security benefits, workers' compensation benefits, unemployment insurance benefits, disability insurance benefits, gifts and prizes.

Specifically excluded are actual child support received for children not before the court and benefits received from means-tested public assistance programs, including but not limited to Aid to Families with Dependent Children (AFDC), Supplemental Security Income (SSI), Food Stamps, General Assistance and State Supplemental Payments for Aged, Blind and the Disabled;

3. For income from self-employment, rent, royalties, proprietorship of a business, or joint ownership of a partnership or closely held corporation, gross income is defined as gross receipts minus ordinary and necessary expenses required for self-employment or business operation. Specifically excluded from ordinary and necessary expenses for purposes of this section are amounts determined by the district or administrative court to be inappropriate for determining gross income for purposes of calculating child support. The district or administrative court shall carefully review income and expenses from self-employment or operation of a business to determine an appropriate level of gross income available to the parent to satisfy a child support obligation. The district or administrative court shall deduct from self-employment gross income an amount equal to the employer contribution for F.I.C.A. tax which an employer would withhold from an employee's earnings on an equivalent gross income amount.

A determination of business income for tax purposes shall not control for purposes of determining a child support obligation.

Expense reimbursements or in-kind payments received by a parent in the course of employment, self-employment, or operation of a business shall be counted as income if they are significant and reduce personal living expenses. Such payments may include but are not limited to a company car, free housing, or reimbursed meals;

4. For purposes of computing gross income of the parents, the district or administrative court shall include for each parent, either the actual monthly income, the average of the gross monthly income for the time actually employed during the previous three (3) years, or the minimum wage paid for a forty-hour week, whichever is the most equitable. If equitable, the district or

administrative court may instead impute as gross monthly income for either parent the amount a person with comparable education, training and experience could reasonably expect to earn; provided, however, that if a person is permanently physically or mentally incapacitated, the child support obligation shall be computed on the basis of actual monthly gross income;

5. The amount of any preexisting district or administrative court order for current child support for children not before the court or for support alimony arising in a prior case shall be deducted from gross income to the extent payment is actually made under such order;

6. The amount of reasonable expenses of the parties attributable to debt service for preexisting, jointly acquired debt of the parties may be deducted from gross income to the extent payment of such debt is actually made. In any case where deduction for such debt service is made, the district or administrative court may make provision for prospective upward adjustments of support made possible by the reasonable anticipated reduction or elimination of such debt service;

7. The results of paragraphs 2, 3, 4, 5 and 6 of this subsection shall be denominated "adjusted gross income";

8. The adjusted gross income of both parents shall be added together and the Child Support Guideline Schedule consulted for the total combined child support;

9. After the total combined child support is determined, the percentage share of each parent shall be allocated by computing the percentage contribution of each parent to the combined adjusted gross income and allocating that same percentage to the child support obligation to determine the base child support obligation of each parent;

10. The actual dependent medical insurance premium shall be determined by the district or administrative court. The premium shall be allocated between the parents in the same proportion as base child support;

11. The obligor shall receive credit for the obligee's allocated share of medical insurance premium which the obligor

pays directly to the provider. The obligor shall pay his or her (obligor's) allocated share of the medical insurance premiums to obligee, if obligee pays the premium to the provider;

12. The district or administrative court shall then determine the "actual" child care expenses reasonably necessary to enable both parents to maintain employment or to conduct an active search for employment;

13. The actual child care costs incurred due to employment or active employment search of either parent, or incurred as a result of either parent actually attending school for the purpose of enhancing their employment or income, shall be allocated in the same proportion as base child support. If the district or administrative court determines that it will not cause detriment to the child, in lieu of payment of child care costs incurred during employment, active employment search, or while the custodial parent is attending school, the noncustodial parent may be allowed to provide care of the child during such time. The noncustodial parent shall be designated the "obligor". The custodial parent shall be designated the "obligee". Obligor's proportionate amount of the child care fee for that month shall be paid to the obligee on or before the date the child care fee is due to the provider. The district or administrative court shall require the obligee to provide obligor with timely documentation of any change in the amount of the child care fee. Upon request by the obligor, the obligee shall provide the obligor with documentation which verifies that incurred child care costs are related to employment or education as required by this paragraph, and the amount of the child care costs;

14. Visitation transportation expenses shall be determined by the court on a case by case basis and may be allocated as an addition to or as a credit against the child support obligation of the obligor. Such expenses may be adjusted at any time the court deems it equitable;

15. Payment of reasonable and necessary medical, dental, orthodontic, optometrical, psychological or any other physical or mental health expenses of the child not reimbursed by insurance

shall be determined by the district or administrative court on a case by case basis and may be allocated in addition to the child support obligation of the payor, as a percentage contribution by each parent toward future expenses;

16. If the district or administrative court adopts a joint custody plan meeting the requirements of Section 109 of this title, the plan must provide for the support of the child equivalent to the amount of combined support the child would otherwise receive under these guidelines. The district or administrative court shall have the authority, however, to accept a plan which allocates the payment of actual expenses of the children, rather than designating one custodial parent the "obligor" and one the "obligee", if the district or administrative court finds the payments allocated to each respective parent are substantially equivalent to the amount of the child support obligation of the parent under these guidelines;

17. If each parent is awarded custody of one or more children, the child support obligation of each parent shall be computed for each custodial arrangement separately using the percentage applicable for the children residing with each parent. The obligation of each parent shall be compared with the other. The difference between the obligations of each parent shall be paid to the parent with the smaller obligation in order to equalize the child support spent on all of the children, regardless of the custodial arrangements. The court shall not take into account any stepchildren of such parent in making the determination but only natural, legal, or legally adopted minor children in the custody of either parent may be taken into account in determining child support;

18. The district or administrative court may make adjustments to child support guidelines for periods of extended visitation;

19. Child support orders may be modified if the support amount is not in accordance with the child support guidelines or upon other material change in circumstances. Unless the parties agree to the contrary, a completed child support computation form provided for in Section 120 of this title shall be required to be

filed with the child support order. The child support guidelines provided in this act shall be used in computing child support, subject to the discretion of the district or administrative court to deviate from the guidelines where the amount of support is unjust, inequitable, unreasonable or inappropriate under the circumstances, or not in the best interests of the child or children involved, and such deviation is supported by specific findings. A child support order shall not be construed to be a per child order unless specified by the district or administrative court in the order. Child support is not automatically modified in a child support order which provides for more than one child when one of those children reaches majority or is not otherwise entitled to support pursuant to the support order; however, such circumstance shall constitute a material change in circumstances;

20. The child support computation worksheet provided in Section 120 of this title shall be signed by the district judge or administrative law judge;

21. Child support orders may include such provisions as the district or administrative court deems appropriate to assure that the child support payments to the custodial parent are used for the support of the child;

22. The district or administrative court shall require and enforce a complete disclosure of assets by both parents; and

23. Child support orders issued for prior-born children of the payor may not be modified for the purpose of providing support for later-born children.

SECTION 11. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 118.3 of Title 43, unless there is created a duplication in numbering, reads as follows:

On or after February 15th of each year, the obligor or obligee may make a written request by certified mail, to the other party for the other party's previous tax year W-2 forms, 1099 form, or other wage and tax information in his or her possession. The party receiving such a written request shall provide the requestor a copy of the requested information by certified mail within ten

(10) days of receiving the written request. If a motion to modify child support is subsequently filed by the requestor and it is shown to the court that the non-moving party failed to comply with this section within the ten (10) day period and prior to the filing of the motion to modify, the court may award the moving party his or her attorneys fees and costs which incurred during the period of time in the modification proceedings when the non-moving party failed to provide the requested income information.

SECTION 12. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 237.8 of Title 56, unless there is created a duplication in numbering, reads as follows:

After evidence has been presented at a hearing, the administrative law judge shall enter a written order which shall contain findings of fact and conclusions of law as to each contested issue. The order shall be submitted to the district office and to the obligor or the attorney of the obligor by certificate of mailing within twenty (20) days after the conclusion of the hearing.

SECTION 13. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 237.9 of Title 56, unless there is created a duplication in numbering, reads as follows:

Upon agreement or a showing of hardship by one of the parties, or upon the court's own motion, the administrative law judge may conduct administrative hearings telephonically or by other electronic means.

SECTION 14. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 237.10 of Title 56, unless there is created a duplication in numbering, reads as follows:

Administrative orders entered pursuant to Title 56 of the Oklahoma Statutes, if docketed, shall be docketed in the county of the underlying district court order, if any. If there is no underlying district court order filed in this state, the administrative order shall be filed in the county of residence of

the custodian of the child, or if the custodian resides out-of-state, in the county of residence of the obligor.

SECTION 15. AMENDATORY 56 O.S. 1991, Section 238.1, as amended by Section 2, Chapter 365, O.S.L. 1994 (56 O.S. Supp. 1996, Section 238.1), is amended to read as follows:

Section 238.1 A. For the purposes of establishing the amount of the debt which has accrued as provided for in Section 238 of this title, or to establish an obligation for support in the absence of a court order of support, the Division may issue a notice of a support debt ~~accrued or accruing based upon payment of public assistance to or for the benefit of any dependent child or if no public assistance is paid, the amount of monthly child support required by the custodian of the minor child as determined by the Division~~ to establish current support and support owed for past months in accordance with the child support guidelines, Section 118 of Title 43 of the Oklahoma Statutes. The notice of debt shall be served upon the obligor in the same manner prescribed for the service of summons in a civil action. The notice of debt shall include:

1. A statement of the support debt accrued, ~~if any, based on payment of public assistance to or for the benefit of any dependent child and support debt accruing, if any, based on the payment of public assistance for the benefit of the child or when public assistance has not been paid, the reasonable expenses of providing for the child~~ as defined in Section 237.3 of this title;

2. ~~A statement of the amount of monthly public assistance payment or if no payment is made, the~~ The amount of monthly child support required by the custodian of for the minor child as determined by the child support guidelines, Section 118 of Title 43 of the Oklahoma Statutes;

3. A statement that the obligor shall be required to maintain health insurance for the child whenever the obligor has such insurance available through his or her employment or other group insurance plan and pay the proportionate share of medical expenses not reimbursed by insurance, as determined by the court;

4. A statement that the obligor shall be required to keep the Division informed of the obligor's current address, the name and address of the obligor's current employer ~~of the obligor~~ and access to health insurance and other insurance policy information of the obligor;

5. A statement containing the name of the child and the name of the custodian of the child;

6. A statement that the obligor may object to all or any part of the notice of support debt ~~and, within twenty (20) days of the date of service, may request~~ at a hearing which will be held at a given location on a date specified in the notice to show cause why the obligor should not be determined liable for the support requested in the notice and for any or all of the debt accrued or accruing, and the amount to be paid thereon; and

7. A statement that if ~~no hearing is requested on or before twenty (20) days from the date of the service or if~~ the obligor ~~requests a hearing but~~ fails to appear at the hearing, the monthly support requested and the support debt shall be made an administrative order subject to collection action and shall be filed in the office of the court clerk in the county of residence of the custodian of the child or, if the custodian resides out of state, in the county of residence of the obligor or elsewhere as provided in this act. The administrative order shall be enforced in the same manner as an order of the district court.

B. The Division may accept voluntary acknowledgments of support liability and stipulated support amounts. The obligor shall be informed, in the notice specified by this section, that ~~he~~ the obligor may make ~~such~~ voluntary acknowledgments.

SECTION 16. AMENDATORY 56 O.S. 1991, Section 238.3a, as amended by Section 3, Chapter 365, O.S.L. 1994 (56 O.S. Supp. 1996, Section 238.3a), is amended to read as follows:

Section 238.3a If the obligor fails to ~~request a hearing on or before twenty (20) days after proper service of the notice of support debt, fails to~~ appear at the hearing on the date and at the hearing place given in the notice or appears but absents the hearing prior to its conclusion, an administrative order will be

Req. No. 1473Page 24

entered. Such order shall include findings of facts and conclusions of law and shall be consistent with the notice served upon the obligor. The order shall be subject to collection action, and shall be filed in the office of the court clerk in the county of residence of the custodian of the child or, if the custodian resides out of state, in the county of residence of the obligor or elsewhere as provided in this act. The administrative order shall be enforced by the district court in the same manner as an order of the district court. A copy of such order shall be mailed to the obligor by the district office at the ~~last-known~~ address ~~of the~~ where the obligor was served with the notice. The order shall be mailed to the obligor by certified or registered mail, with return receipt requested certificate of mailing to the service address.

SECTION 17. AMENDATORY 56 O.S. 1991, Section 238.4, as amended by Section 4, Chapter 365, O.S.L. 1994 (56 O.S. Supp. 1996, Section 238.4), is amended to read as follows:

Section 238.4 A. ~~If requested, a~~ A hearing shall be held at the time and place given on the notice of support debt served upon the obligor or the attorney ~~of~~ for the obligor, with a duly qualified administrative law judge appointed for that purpose by the Department. The hearing shall be held in the county of residence of the custodial parent or guardian of the child or if the custodian resides out of state, the hearing shall be held in the county of residence of the obligor. The hearing shall be conducted according to rules promulgated by the Department. The rules shall provide to both parties the right to confront and cross-examine witnesses, to present witnesses, and to be represented by an attorney or other person, ~~and to be notified of these rights in writing.~~ After the evidence has been presented at a hearing, the administrative law judge shall enter an order which shall be in writing and contain findings of fact and conclusions of law as to each contested issue. Each order shall include provisions requiring the obligor to inform the Division of the obligor's current address, the name and address of the obligor's current employer, and the obligor's access to health insurance and

other insurance policy information. The order shall be submitted to the district office and to the obligor or the attorney ~~of~~ for the obligor by hand delivery by the administrative law judge or by ~~certified mail, return receipt requested~~ certificate of mailing, within twenty (20) days after the conclusion of the hearing.

B. If, during the hearing, the administrative law judge finds that the issues presented will require further consideration or evidence either administratively or through the district court before adjudication, the administrative law judge may enter a temporary order for child support, pending resolution of those issues during a subsequent administrative or court hearing. ~~Such~~ The temporary order shall be enforced until superseded by a final administrative order or district court order and may be filed in the office of the court clerk.

C. ~~1. Within ten (10) days of receipt of the final order of the administrative law judge, the obligor or the Division shall give written notice to OAH and other parties of the intent to appeal the decision. The appeal must be filed in the district court in the county where the District Office is located or in the county in which a district court order of support is filed within fifteen (15) days after the mailing date of said notice of intent to appeal and reviewed pursuant to the provisions of Sections 318 through 323 of Title 75 of the Oklahoma Statutes.~~

~~2. The certified transcript, exhibits, pleadings, recordings of the hearing and any written orders shall constitute the record on appeal to the district court. OAH shall prepare or direct the preparation of the official transcript by a licensed court reporter, if a transcript is requested. The party seeking a copy of the transcript of the hearing shall prepay all costs of transcription and pay a reasonable deposit or adequate indemnity prior to preparation of the transcript. If a party is financially unable to pay the transcription costs, the party shall provide OAH and the District Office with an informa pauperis affidavit which verifies the inability to pay. If OAH determines the party is financially unable to pay transcription costs, a transcript will be provided by OAH. The transcript shall not be provided prior to~~

~~full payment of all transcription costs or an order finding OAH will bear the cost of transcription.~~

~~D.~~ If an appeal is not ~~made~~ perfected by the obligor or district office, the order of the administrative law judge shall be final, subject to collection action, and shall be filed in the office of the court clerk in the county of residence of the custodian of the child or, if the custodian resides out of state, in the county of residence of the obligor, or elsewhere as provided in this act. The administrative order shall be enforced by the district court in the same manner as an order of the district court.

~~E. D.~~ If the obligor ~~requests a hearing pursuant to this section but~~ fails to appear for the hearing after proper service, an administrative order will be entered. ~~Such~~ The order shall include findings of facts and conclusions of law and shall be subject to collection action, and shall be filed in the office of the court clerk in the county of residence of the custodian of the child or, if the custodian resides out of state, in the county of the residence of the obligor, or elsewhere as provided in this act. The administrative order shall be enforced by the district court in the same manner as an order of the district court.

~~F. E.~~ Any order for periodic support payments made pursuant to the provisions of this title shall be payable to the Division for as long as the Division is providing support enforcement. Thereafter, if ~~AFDC~~ TANF is not being paid, the custodian or guardian notifies the Division in writing that ~~IV-D~~ TANF services are no longer requested and/or the obligor has not applied for services, current support payments shall be redirected to the ~~custodian or guardian of the child until further order of the district or administrative court, or until the obligor is notified by the Division that the child has been recertified for receipt of public assistance, or until the child reaches the age of majority~~ person or entity entitled to the support.

SECTION 18. AMENDATORY 56 O.S. 1991, Section 238.6A, as amended by Section 5, Chapter 365, O.S.L. 1994 (56 O.S. Supp. 1996, Section 238.6A), is amended to read as follows:

Section 238.6A A. In any case in which ~~the same~~ issues of fact involving minor children are pending before the district court and before the OAH, those issues may be decided and relief granted by the district court, or be remanded by the district court to OAH for determination. OAH shall not assume jurisdiction without an order from the district court remanding jurisdiction of one or more issues to OAH.

B. ~~In any case in which different issues of fact involving minor children are pending before the district court and before the OAH, all issues may be decided and all relief granted by the district court, if the district court finds it is in the interests of justice and judicial economy.~~ Issues of custody and visitation, if contested, shall be determined by the district court.

SECTION 19. AMENDATORY 56 O.S. 1991, Section 240.3, as amended by Section 8, Chapter 365, O.S.L. 1994 (56 O.S. Supp. 1996, Section 240.3), is amended to read as follows:

Section 240.3 A. 1. Final orders of the OAH may be appealed to the district court pursuant to this section and Sections 318 through 323 of Title 75 of the Oklahoma Statutes by any party directly affected and showing aggrievement by the order.

2. An appeal shall be commenced by filing a petition in error with the clerk of the district court, in the county of the underlying district court order, if any, or if there is no underlying district court order filed in this state, the petition in error shall be filed in the county of residence of the custodian of the child, or if the custodian resides out-of-state, in the county of residence of the obligor within ~~fifteen (15)~~ thirty (30) days from the date ~~of the decision~~ order is either provided in person or mailed by OAH to all parties. The time limit prescribed in this paragraph for filing the petition in error shall not be extended. The petition in error shall be served by certified mail on the district child support office. Further, a copy of the petition in error shall be mailed by regular mail to the Office of Administrative Hearings: Child Support.

3. The manner of perfection of the record of the proceedings to be reviewed and the time for its completion shall be in accordance with rules prescribed by the district court.

~~3.~~ 4. The appeal shall not stay the execution of any order of the OAH unless the district court, for cause shown, shall order the administrative order be stayed pending such appeal pursuant to Section 319 of Title 75 of the Oklahoma Statutes.

~~4.~~ 5. The district court may affirm the decision or remand the case for further proceedings. Additionally, the district court may reverse or modify the decision if substantial rights of the appellant have been prejudiced because the findings, inferences, or conclusions are not supported by substantial evidence in the record.

B. If an appeal pursuant to subsection A of this section is not made by the person to whom such an order is directed within ~~fifteen (15)~~ thirty (30) days ~~after the judgment is rendered from~~ the date the order is either provided in person or mailed by OAH to all parties, the order of the administrative court shall become final and binding on all parties. The order shall be filed in the office of the court clerk in the county of the residence of the custodian of the child or, if the custodian resides out of state, in the county of the residence of the obligor, or elsewhere as provided in this act. The administrative order shall be enforced by the district court in the same manner as an order of the district court.

C. The certified transcript, exhibits, pleadings, recordings of the hearing and any written orders may constitute the record on appeal to the district court. OAH shall prepare or direct the preparation of the official transcript by a licensed court reporter, if a transcript is requested. The party seeking a copy of the transcript of the hearing shall prepay all costs of transcription and pay a reasonable deposit or provide adequate indemnity prior to preparation of the transcript. If a party is financially unable to pay the transcription costs, the party shall provide OAH and the district office with an in forma pauperis affidavit which verifies the inability to pay. If OAH determines

the party is financially unable to pay transcription costs, a transcript will be provided by OAH. The transcript shall not be provided prior to full payment, payment of a deposit, provision of adequate indemnity for all transcription costs, or an order finding OAH will bear the costs of transcription.

SECTION 20. AMENDATORY 68 O.S. 1991, Section 205.2, as last amended by Section 1, Chapter 146, O.S.L. 1996 (68 O.S. Supp. 1996, Section 205.2), is amended to read as follows:

Section 205.2 A. A state agency or a district court seeking to collect a debt or final judgment of at least Fifty Dollars (\$50.00) from an individual who has filed a state income tax return may file a claim with the Oklahoma Tax Commission requesting that the amount owed to the agency or a district court be deducted from any state income tax refund due to that individual. The claim shall be in a form prescribed by the Oklahoma Tax Commission and shall contain information necessary to identify the person owing the debt, including the full name and Social Security number of the debtor.

1. Upon receiving a claim from a state agency or a district court, the Tax Commission shall notify the agency or the district court whether there are funds available to pay the claim. Provided, the Tax Commission need not report available funds of less than Fifty Dollars (\$50.00).

2. The state agency or the district court shall send notice to the debtor by ~~certified~~ regular mail, ~~return receipt requested~~ at the last-known address of the debtor as shown by the records of the Tax Commission when seeking to collect a debt not reduced to final judgment. ~~The notice shall be signed for by the addressee or the addressee's agent at that address.~~ The state agency or the district court shall send notice to the judgment debtor by first class mail at the last-known address of the judgment debtor as shown by the records of the Tax Commission when seeking to collect a final judgment. The notice shall state:

- a. that a claim has been filed,
- b. the basis for the claim,

- c. that such state agency or district court has applied to the Tax Commission for any portion of the tax refund due to the debtor which would satisfy the debt or final judgment in full or in part,
- d. that the debtor has the right to contest the claim by sending a written request to the state agency or the district court for a hearing to protest the claim and if the debtor fails to apply for a hearing within thirty (30) days after the receipt of the notice, the debtor shall be deemed to have waived his or her opportunity to contest the claim,
- e. that a collection expense of five percent (5%) of the gross proceeds owed to the state agency or district court shall be charged to the debtor and withheld from the refund upon final determination of the debt or final judgment at the hearing or upon failure of the debtor to request a hearing, and
- f. if the taxpayer settles the outstanding debt or final judgment with the agency or district court before the thirty (30) days expire, the agency or the district court shall notify the Tax Commission in writing or by electronic media that the claim has been released.

3. In the case of a joint return, the notice shall state:

- a. the name of any taxpayer named in the return against whom no debt or final judgment is claimed,
- b. the fact that a debt or final judgment is not claimed against the taxpayer,
- c. the fact that the taxpayer is entitled to receive a refund if it is due regardless of the debt or final judgment asserted against the debtor,
- d. that in order to obtain the refund due, the taxpayer must apply, in writing, for a hearing with the district court or the agency named in the notice within thirty (30) days after the date of the mailing of the notice, and

e. if the taxpayer against whom no debt or final judgment is claimed fails to apply in writing for a hearing within thirty (30) days after the mailing of the notice, the taxpayer shall have waived his or her right to a refund.

B. If the district court or agency asserting the claim receives a written request from the debtor or taxpayer against whom no debt or final judgment is claimed requesting a hearing, the agency or the district court shall grant a hearing according to the provisions of the Administrative Procedures Act, Section 250 et seq. of Title 75 of the Oklahoma Statutes. It shall be determined at the hearing whether the claimed sum is correct or whether an adjustment to the claim shall be made. Pending final determination at the hearing of the validity of the debt or final judgment asserted by the district court or the agency, no action shall be taken in furtherance of the collection of the debt or final judgment. Appeals from actions taken at the hearing shall be in accordance with the provisions of the Administrative Procedures Act.

C. Upon final determination at a hearing, as provided for in subsection B of this section, of the amount of the debt or final judgment or upon failure of the debtor or taxpayer against whom no debt or final judgment is claimed to request such a hearing, the district court or the agency shall submit in the manner prescribed by the Tax Commission notification of the action taken on the claim and a request that the amount owed including the collection expense be deducted from the tax refund due to the debtor and transferred to the district court or the agency. However, if the tax refund due is inadequate to pay the collection expense and debt or final judgment, the balance due the state agency or the district court shall be a continuing debt or final judgment until paid in full.

D. Upon receipt of notification provided in subsection C of this section, the Tax Commission shall:

1. Deduct from the refund five percent (5%) of the gross proceeds owed to the state agency or district court and distribute

it by retaining two percent (2%) and transferring three percent (3%) to the district court or the state agency as an expense of collection. The two percent (2%) retained by the Tax Commission shall be deposited in the Oklahoma Tax Commission Fund;

2. Transfer the amount of debt or final judgment or so much thereof as is available to the state agency or the district court;

3. Notify the debtor in writing as to how the refund was applied; and

4. Refund to the debtor any balance remaining after deducting the collection expense and debt or final judgment.

E. The Tax Commission shall deduct from any state tax refund due to a taxpayer the amount of delinquent state tax, and penalty and interest thereon, which such taxpayer owes pursuant to any state tax law prior to payment of such refund.

F. The Tax Commission shall have first priority over all other agencies or district courts when the Tax Commission is collecting a debt or final judgment pursuant to the provisions of this section. Priority in multiple claims by other agencies or district courts pursuant to the provisions of this section shall be in the order in time, in which the Tax Commission receives the claim from the agencies and district courts required by the provisions of subsection A of this section.

G. The Tax Commission shall prescribe or approve forms and promulgate rules and regulations for implementing the provisions of this section.

H. The information obtained by an agency or by the district court from the Tax Commission pursuant to the provisions of this section shall be used only to aid in collection of the debt or final judgment owed to the agency or a district court. Disclosure of the information for any other purpose shall constitute a misdemeanor. Any agency or court employee or person convicted of violating this provision shall be subject to a fine not exceeding One Thousand Dollars (\$1,000.00) or imprisonment in the county jail for a term not exceeding one (1) year, or both said fine and imprisonment and, if still employed by the agency or the courts, shall be dismissed from employment.

I. The Oklahoma Tax Commission may employ the procedures provided by this section in order to collect a debt owed to the Internal Revenue Service if the Internal Revenue Service requires such procedure as a condition to providing information to the Commission concerning federal income tax.

SECTION 21. REPEALER 10 O.S. 1991, Section 79, is hereby repealed.

SECTION 22. This act shall become effective November 1, 1997.

46-1-1473 KSM