

ENROLLED HOUSE
JOINT
RESOLUTION NO. 1024

By: Askins, Glover,
Satterfield, Blackburn
and Staggs of the House

and

Wilkerson of the Senate

A Joint Resolution creating the Citizens' Task Force on Taxation; providing for membership, organization, meetings and staffing thereof; authorizing reimbursement for travel expenses for members; specifying duties of Task Force; requiring certain report; providing for termination of Task Force; directing distribution; and declaring an emergency.

WHEREAS, the government of the State of Oklahoma has a responsibility to all citizens of this state to ensure that they are treated and taxed fairly and equitably by state and local government; and

WHEREAS, state and local governments have a duty to constantly review and modify the taxing structure in order to be more efficient and keep pace with the ever-changing society and economic conditions of the state and country; and

WHEREAS, the Legislature has a responsibility to solicit input and ideas from the taxpayers of this state concerning improvements and modifications to the tax system in this state.

NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES AND THE SENATE OF THE 1ST SESSION OF THE 46TH OKLAHOMA LEGISLATURE:

SECTION 1. A. There is hereby created the Citizens' Task Force on Taxation.

B. The Task Force shall consist of thirty (30) members, ten of whom shall be appointed by the Governor, ten of whom shall be appointed by the President Pro Tempore of the State Senate, and ten of whom shall be appointed by the Speaker of the House of Representatives. A majority of the members serving on the Task Force shall constitute a quorum. The chairperson of the Task Force shall be appointed by the Speaker of the House of Representatives and shall be one of the appointees of the Speaker. The vice-chairperson of the Task Force shall be appointed by the President Pro Tempore of the Senate and shall be one of the appointees of the President Pro Tempore.

C. The Task Force shall meet at such times and places as it deems necessary to perform its duties as specified in this section. Meetings shall be held at the call of the chair and shall be conducted in accordance with the Oklahoma Open Meeting Act, Section 301 et seq. of Title 25 of the Oklahoma Statutes.

D. Members of the Task Force shall be reimbursed by their appointing authorities for necessary travel expenses incurred in the performance of their duties in accordance with the State Travel Reimbursement Act, Section 500.1 et seq. of Title 74 of the Oklahoma Statutes.

E. The Oklahoma Tax Commission shall provide such staff support as is required by the Task Force.

F. The duties of the Task Force shall include:

1. Reviewing the tax system in this state to evaluate the system's ability to provide appropriate and timely revenue, distribute tax burdens fairly and equitably, promote economic efficiency and growth, reduce administrative costs and inefficiency and ensure accountability to taxpayers and recipients of tax revenue;

2. Reviewing constitutional provisions, laws, rules and procedures relating to each function within the tax system, including but not limited to, income, sales and use, motor vehicle, excise, ad valorem, severance, motor fuel, franchise, estate, sumptuary, and all other state and local taxation to determine whether some or all of the taxes or the administration of the taxes need to be restructured, modified, repealed, or consolidated;

3. Reviewing constitutional provisions, laws, rules and procedures and the performance and resources allocated to each governmental entity with responsibilities related to the tax system, including but not limited to, the Oklahoma Tax Commission, the State Board of Equalization, and the various county and municipal governments;

4. Comparing the tax system in this state with systems in other states and other jurisdictions, including but not limited to, a comparison of the tax burden imposed on residents of the various economic classes in this state with those of other states and other jurisdictions; and

5. Evaluating sources of revenue which could be used as alternatives to all or part of the current tax revenue, and evaluating related policy questions, including but not limited to, the ability of governmental entities to raise revenue or reduce public spending or services, reassignment of public responsibilities and resources between state and local governmental entities and the possible effect of disparities or changes in the allocation of public resources among local governmental entities.

G. The Task Force shall develop a list of options and recommendations for changes in the tax system and shall submit a report to the Governor and the Legislature not later than December 1, 1998. The Task Force shall be terminated as of December 31, 1998.

SECTION 2. The Secretary of State shall distribute copies of this resolution to each member of the Oklahoma Tax Commission.

SECTION 3. 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 House of Representatives the 24th day of February, 1997.

Speaker

of the House of
Representatives

Passed the Senate the 8th day of April, 1997.

President

of the Senate