

ENROLLED HOUSE
JOINT
RESOLUTION NO. 1082

By: Hilliard, Vaughn and
Sadler of the House

and

Wilkerson of the Senate

A Joint Resolution creating the Committee on Tax Enforcement and Administrative Review; providing for membership; providing for chair and vice-chairpersons; designating quorum; providing for meetings; stating that meetings subject to Oklahoma Open Meeting Act; providing for staffing; providing for reimbursement; setting forth duties of Committee; requiring report by certain date; providing for termination of Committee; providing for distribution; and declaring an emergency.

WHEREAS, the Oklahoma Tax Commission is given the primary responsibility to administer and enforce the tax laws of this state; and

WHEREAS, the Oklahoma Tax Commission has a continuing duty to review and modify its administration of the tax laws in order to be more efficient and to ensure that all taxpayers are treated fairly and equitably; and

WHEREAS, the Legislature has a responsibility to solicit input from taxpayers and state and local governments, agencies, and officials concerning the administration of the tax laws of this state and the Oklahoma Tax Commission, and whether there is a need to make improvements or modifications to the Oklahoma Tax Commission.

NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES AND THE SENATE OF THE 2ND SESSION OF THE 46TH OKLAHOMA LEGISLATURE:

SECTION 1. A. There shall be created the Committee on Tax Enforcement and Administrative Review.

B. 1. The Committee shall be composed of fourteen (14) members, seven to be selected by the Speaker of the House of Representatives and seven to be selected by the President Pro Tempore of the Senate.

2. The Speaker of the House of Representatives shall appoint:

a. two members of the Oklahoma House of Representatives, one of whom shall be the Chairperson of the Revenue and Taxation Committee,

b. one person representing the agricultural industry,

c. one person representing counties,

d. one representative from the State Chamber of Commerce,

e. one representative of oil and gas producers, and

f. one layperson.

3. The President Pro Tempore of the Senate shall appoint:

a. two members of the Senate, one of whom shall be the Chairperson of the Finance Committee,

b. one person representing retail businesses,

c. one person representing municipalities,

- d. one person representing motor license agents,
- e. one person who is an attorney who practices primarily in the area of taxation and has extensive experience working with the Oklahoma Tax Commission, and
- f. one layperson.

All appointments shall be made no later than June 30, 1998.

4. The chairperson of the Committee 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 Committee shall be appointed by the President Pro Tempore of the Senate and shall be one of the appointees of the President Pro Tempore.

5. A majority of the members serving on the Committee shall constitute a quorum.

C. The Committee 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.

D. The Senate and House of Representatives staff shall provide such staff support as is required by the Committee.

E. Nonlegislative members shall be reimbursed for all necessary and actual travel expenses by their respective appointing bodies in accordance with the State Travel Reimbursement Act. Members of the Legislature shall be reimbursed pursuant to Section 456 of Title 74 of the Oklahoma Statutes.

F. The duties of the Committee shall include:

1. Reviewing the organizational structure of the Oklahoma Tax Commission to determine whether such structure is efficient, equitable, accountable, unbiased and functional under the laws of this state;

2. Reviewing the administrative, management, and personnel functions of the Tax Commission to determine if these functions are properly and efficiently responding to the taxpayers of this state, and whether the taxpayers are being treated with fairness, equality, and within the bounds of the Constitution and the laws of this state;

3. Comparing the Tax Commission with the tax administrators or revenue departments of other states; and

4. Hearing and evaluating taxpayer complaints and concerns regarding the Tax Commission.

G. The Committee shall develop a list of options and recommendations for changes in the Tax Commission and shall submit a report to the Speaker of the House of Representatives and the President Pro Tempore of the Senate not later than December 1, 1998. The Committee 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 11th day of March, 1998.

Speaker of the House of
Representatives

Passed the Senate the 6th day of April, 1998.

President

of the Senate