

STATE OF OKLAHOMA

2nd Session of the 46th Legislature (1998)

HOUSE BILL NO. 3297

By: Benson, Langmacher, Adair,  
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AS INTRODUCED

An Act relating to revenue and taxation; creating the Blue Ribbon Task Force for Oklahoma's Future Tax System; providing for membership; providing for meetings; providing for reimbursement of expenses; providing for staff support; setting forth duties of Task Force; providing for recommendations to create additional task forces or committees; providing for recommendations and report; providing for termination of Task Force; providing for codification; providing an effective date; and declaring an emergency.

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

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 4001 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. There is hereby created the Blue Ribbon Task Force for Oklahoma's Future Tax System.

B. The Blue Ribbon Task Force shall consist of the following members:

1. Former Governor George Nigh, who shall serve as honorary co-chairman;

2. Former Governor Henry Bellmon, who shall serve as honorary co-chairman;

3. Former Governor David Walters;

4. Former Governor and Senator and current President of the University of Oklahoma, David Boren;

5. Former State Finance Directors Jack White and Alexander Holmes;

6. The Chairman of the Oklahoma Tax Commission;

7. The State Treasurer;

8. The Governor;

9. The Speaker of the House of Representatives;

10. The President Pro Tempore of the Senate;

11. The chairperson of the Citizens' Task Force on Taxation, as created in Enrolled House Joint Resolution No. 1024 of the 1st Session of the 46th Oklahoma Legislature;

12. Economists Bob Dauffenbach, Craig Knutsen, and Larkin Warner;

13. Four (4) persons appointed by the Governor from a list submitted to the Governor from the State Chamber of Commerce;

14. Four (4) persons appointed by the Speaker of the House of Representatives from a list submitted to the Speaker by the Oklahoma Academy for State Goals; and

15. Four (4) persons appointed by the President Pro Tempore of the Senate from a list submitted by Oklahoma Futures.

C. A majority of the members serving on the Blue Ribbon Task Force shall constitute a quorum. The Blue Ribbon 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 co-chairs and shall be conducted in accordance with the

Oklahoma Open Meeting Act. The first meeting shall be conducted no later than September 1, 1998.

D. Members of the Blue Ribbon Task Force shall be reimbursed for all necessary and actual travel expenses 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.

E. The Oklahoma Tax Commission and the Office of State Finance shall provide such staff support as is required by the Blue Ribbon Task Force.

F. The primary duty of the Blue Ribbon Task Force shall be to make recommendations to the Legislature reforming the tax system of this state in order to prepare the state for the centennial century. As part of the primary duty, the Blue Ribbon Task Force shall:

1. Review 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. Review 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. Review 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. Compare 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. Evaluate sources of revenue which could be used as alternatives to all or part of the current tax revenue, and evaluate 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 Blue Ribbon Task Force may make recommendations to the Legislature and the Governor to create any additional task forces, committees or commissions necessary to complete the duties specified in subsection F of this section. The Blue Ribbon Task Force may also seek information and recommendations from the Citizen's Task Force on Taxation.

H. The Blue Ribbon Task Force shall make recommendations to the Legislature and shall submit a report to the Governor and the Legislature not later than December 1, 2000. The Blue Ribbon Task Force shall be terminated as of December 31, 2000.

SECTION 2. This act shall become effective July 1, 1998.

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.

46-2-9220

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