

ENROLLED SENATE
CONCURRENT
RESOLUTION NO. 54

By: Fisher of the Senate

and

Langmacher of the House

A Concurrent Resolution creating the Task Force on Taxation of Wireless Telecommunications Products and Services; providing for membership and organization; specifying duties and requiring certain report; providing for travel reimbursement and staffing; and providing for termination.

WHEREAS, as the millennium draws to a close, the development of technology and its application to products and services commonly used by citizens of this state moves forward at an ever-increasing pace; and

WHEREAS, the state's system of taxation of products and services requires constant evaluation and periodic revision to ensure that it does not adversely and unintentionally impact the development of technology and the ability of citizens of this state to enjoy the benefits thereof; and

WHEREAS, wireless telecommunications products and services were not contemplated when the state's ad valorem tax system was developed many years ago, although such products and services are subject to taxation thereunder.

NOW, THEREFORE, BE IT RESOLVED BY THE SENATE OF THE 1ST SESSION OF THE 47TH OKLAHOMA LEGISLATURE, THE HOUSE OF REPRESENTATIVES CONCURRING THEREIN:

THAT there is hereby created the Task Force on Taxation of Wireless Telecommunications Products and Services. The Task Force shall consist of ten (10) members. The President Pro Tempore of the Senate shall appoint five members of the Senate and the Speaker of the House of Representatives shall appoint five members of the House of Representatives to serve on the Task Force and shall each designate one such member to serve as co-chairs.

THAT the duties of the Task Force shall be to evaluate and recommend revisions to the system of taxation of wireless telecommunications services, and products related thereto. The Task Force shall specifically examine the issue of ratios and valuation methodology of the ad valorem tax system and methods of addressing any inequities determined to exist. The Task Force shall submit a

report not later than December 1, 1999, containing such recommendations for consideration during the 2nd Session of the 47th Oklahoma Legislature.

THAT members of the Task Force shall be reimbursed for their necessary travel expenses incurred in the performance of their duties in accordance with the provisions of Section 456 of Title 74 of the Oklahoma Statutes.

THAT staff for the Task Force shall be provided by the Senate and the House of Representatives, with such assistance as may be required from the staff of the Oklahoma Tax Commission.

THAT the Task Force shall terminate not later than December 31, 1999.

Adopted by the Senate the 26th day of May, 1999.

President of the Senate

Adopted by the House of Representatives the 27th day of May, 1999.

Speaker of the House of Representatives