

STATE OF OKLAHOMA

2nd Session of the 48th Legislature (2002)

SENATE BILL 1447

By: Taylor of the Senate

and

Deutschendorf of the House

AS INTRODUCED

An Act relating to revenue and taxation; authorizing the Oklahoma Tax Commission to enter into certain contract with Cameron University for certain purpose; limiting compensation thereunder; specifying application and limitations on certain confidentiality provisions; providing penalty; providing for codification; 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 264 of Title 68, unless there is created a duplication in numbering, reads as follows:

Notwithstanding the provisions of Section 205 of Title 68 of the Oklahoma Statutes and Section 85.7 of Title 74 of the Oklahoma Statutes, the Oklahoma Tax Commission is authorized to enter into a contract with and release taxpayer information to Cameron University to utilize its computer server to compare information in disparate databases to detect non-registered taxpayers, non-filers and under-reporting taxpayers. Compensation to the University shall be limited to a percentage of the additional tax revenues realized from accounts identified through the use of the computer server.

The confidentiality provisions of this section and Section 205 of Title 68 of the Oklahoma Statutes shall not prohibit Cameron University from releasing information to any person with whom it has contracted to assist in the performance of its obligations under the

contract with the Tax Commission. Provided, the taxpayer information released to Cameron University shall be considered confidential and privileged and neither the University nor its employees, nor any person with whom the University has contracted to assist in the performance of its obligations under the contract with the Tax Commission nor any of such person's employees, shall disclose any information obtained from the records or files. A violation of any of the provisions of this section shall constitute a misdemeanor punishable in the same manner and to the same extent as a violation of any of the provision of Section 205 of Title 68 of the Oklahoma Statutes.

SECTION 2. 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.

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