

STATE OF OKLAHOMA

1st Session of the 49th Legislature (2003)

CONFERENCE COMMITTEE SUBSTITUTE  
FOR ENGROSSED  
SENATE BILL 140

By: Morgan and Robinson of the  
Senate

and

Mitchell and Bonny of the  
House

CONFERENCE COMMITTEE SUBSTITUTE

An Act relating to the Oklahoma Tax Commission; making appropriations to the Oklahoma Tax Commission; stating purposes; limiting amount which may be expended for certain purpose; requiring budgeting in certain categories and amounts; requiring performance measures; providing for duties and compensation of employees; providing budgetary limitations; making certain appropriations nonfiscal; providing lapse dates; requiring certain budget procedures; prohibiting certain budget procedures; providing an effective date; and declaring an emergency.

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

OKLAHOMA TAX COMMISSION

SECTION 1. There is hereby appropriated to the Oklahoma Tax Commission from any monies not otherwise appropriated from the General Revenue Fund of the State Treasury for the fiscal year ending June 30, 2004, the sum of Forty Three Million Seven Hundred Sixty-one Thousand Four Hundred Six Dollars (\$43,761,406.00) or so much thereof as may be necessary to perform the duties imposed upon the Oklahoma Tax Commission by law.

SECTION 2. There is hereby appropriated to the Oklahoma Tax Commission from any monies not otherwise appropriated from the General Revenue Fund of the State Treasury for the fiscal year ending June 30, 2004, the sum of Three Hundred Forty Thousand

Dollars (\$340,000.00) or so much thereof as may be necessary to expand its participation in the federal refund offset program.

SECTION 3. From the appropriation made in Section 1 of this act, the Oklahoma Tax Commission shall pay an amount not to exceed One Hundred Fifty-eight Thousand Six Hundred Fifty Dollars (\$158,650.00) for the personal services and other operating expenses of the Office of the State Auditor and Inspector in performing audits of the Oklahoma Tax Commission and motor license agents as required by law.

SECTION 4. For the fiscal year ending June 30, 2004, the Oklahoma Tax Commission shall budget all funds in the following categories and amounts:

<u>Category</u>	<u>Appropriation</u>	<u>Total</u>
Headquarters/Administration	\$ 1,932,687.00	\$ 2,759,191.00
Central Processing	4,865,014.00	8,787,850.00
Taxpayer Services	4,976,070.00	9,775,069.00
Tax Administration	807,933.00	1,439,252.00
Audit Services	9,376,059.00	17,074,184.00
Collections	4,281,733.00	9,291,681.00
Legal Services	1,874,263.00	2,798,130.00
Motor Vehicle	6,849,351.00	10,579,283.00
Ad Valorem Programs	1,738,389.00	31,682,867.00
Management Services	7,399,907.00	15,533,800.00
Film Rebate Program	<u>0.00</u>	<u>500,000.00</u>
TOTAL	\$44,101,406.00	\$110,221,307.00

The agency shall develop outcome-based performance measures for each budget category.

SECTION 5. The duties and compensation of employees, not otherwise prescribed by law, necessary to perform the duties imposed upon the Oklahoma Tax Commission by law shall be set by the Oklahoma Tax Commission. The Oklahoma Tax Commission for the fiscal year ending June 30, 2004, shall be subject to the following budgetary

limitations on full-time-equivalent employees and expenditures excluding expenditures for capital and special projects, except as may be authorized pursuant to the provisions of Section 3603 of Title 74 of the Oklahoma Statutes:

<u>Budgetary Limitation</u>	<u>Amount</u>
Full-time-equivalent Employees	1304.0
Lease-Purchase Agreements	\$500,000.00

SECTION 6. Appropriations made by this act, not including appropriations made for capital outlay purposes, may be budgeted for the fiscal year ending June 30, 2004 (hereafter FY-04), or may be budgeted for the fiscal year ending June 30, 2005 (hereafter FY-05). Funds budgeted for FY-04 may be encumbered only through June 30, 2004, and must be expended by November 15, 2004. Any funds remaining after November 15, 2004, and not budgeted for FY-05, shall lapse to the credit of the proper fund for the then current fiscal year. Funds budgeted for FY-05 may be encumbered only through June 30, 2005. Any funds remaining after November 15, 2005, shall lapse to the credit of the proper fund for the then current fiscal year. These appropriations may not be budgeted in both fiscal years simultaneously. Funds budgeted in FY-04, and not required to pay obligations for that fiscal year, may be budgeted for FY-05, after the agency to which the funds have been appropriated has prepared and submitted a budget work program revision removing these funds from the FY-04 budget work program and after such revision has been approved by the Office of State Finance.

SECTION 7. This act shall become effective July 1, 2003.

SECTION 8. 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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