

STATE OF OKLAHOMA

1st Session of the 49th Legislature (2003)

COMMITTEE SUBSTITUTE
FOR
SENATE BILL 448

By: Shurden

COMMITTEE SUBSTITUTE

An Act relating to revenue and taxation; specifying requirements applicable to certain public trusts; specifying when certain provisions applicable; recognizing certain authority of board of county commissioners; 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 5501 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. A public trust organized pursuant to the provisions of Section 176 of Title 60 of the Oklahoma Statutes shall be subject to the provisions of this section if:

1. It has one or more counties as its beneficiary;
2. It provides solid waste collection and disposal services within the boundaries of its beneficiary or beneficiaries; and
3. It provides solid waste collection and disposal services outside the boundaries of its beneficiary or beneficiaries.

B. A public trust subject to the provisions of this section shall:

1. Keep all records of the services it provides outside the boundaries of its beneficiary or beneficiaries separate from all other public records;

2. Make an annual in-lieu payment to the General Revenue Fund of the State Treasury in an amount equal to the following taxes and

fees that would be required of a private company with respect to the services provided by the trust outside the boundaries of its beneficiary or beneficiaries:

- a. motor vehicle registration fees,
- b. motor fuel taxes,
- c. sales and use taxes, including sales and use taxes on property or services purchased by the trust to provide such services and sales and use taxes which would otherwise be due from the consumers of such services,
- d. income taxes,
- e. franchise taxes, and
- f. any other taxes or fees required by law.

The amount, due date and procedures for remittance of the payment required by this paragraph shall be determined by the Oklahoma Tax Commission. Failure to properly make the payment shall be punishable in the same manner as failure to properly and timely remit sales taxes;

3. Make an annual in-lieu payment to the General Revenue Fund of the State Treasury in an amount equal to all other fees and costs that would be required of a private company with respect to the services provided by the trust outside the boundaries of its beneficiary or beneficiaries. The amount of the payment shall be determined by the Department of Environmental Quality. The due date, procedures for remittance and penalties for failure to make the payment shall be the same as provided for the payment required by paragraph 2 of this subsection; and

4. Ensure that no fees or revenues of the public trust are used to subsidize such services.

C. Nothing herein shall prohibit a board of county commissioners from accepting the beneficial interest in a public trust in order to have solid waste collection and disposal services

provided by such public trust at one or more locations within the county.

SECTION 2. This act shall become effective July 1, 2003.

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.

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