

ENGROSSED HOUSE  
BILL NO. 1928

By: Mitchell and Bonny of the  
House

and

Morgan and Robinson of the  
Senate

An Act relating to the Oklahoma Tax Commission;  
requiring budgeting in certain categories and  
amounts; 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:

SECTION 1. For the fiscal year ending June 30, 2005, 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	5,115,014.00	8,787,850.00
Taxpayer Services	4,976,070.00	9,775,069.00
Tax Policy	807,933.00	1,439,252.00
Audit Services	11,026,059.00	18,224,184.00
Collections	4,860,133.00	9,870,081.00
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	9,076,907.00	16,960,800.00
Film Rebate Program	<u>0.00</u>	<u>500,000.00</u>
TOTAL	\$48,256,806.00	\$113,376,707.00

SECTION 2. 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, 2005, 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	1,304.0
Lease-Purchase Agreements	\$500,000.00

SECTION 3. Appropriations made by this act, not including appropriations made for capital outlay purposes, may be budgeted for the fiscal year ending June 30, 2005 (hereafter FY-05) or may be budgeted for the fiscal year ending June 30, 2006 (hereafter FY-06). Funds budgeted for FY-05 may be encumbered only through June 30, 2005, and must be expended by November 15, 2005. Any funds remaining after November 15, 2005, and not budgeted for FY-06, shall lapse to the credit of the proper fund for the then current fiscal year. Funds budgeted for FY-06 may be encumbered only through June 30, 2006. Any funds remaining after November 15, 2006, 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-05, and not required to pay obligations for that fiscal year, may be budgeted for FY-06, 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-05 budget work program and after such revision has been approved by the Office of State Finance.

SECTION 4. This act shall become effective July 1, 2004.

SECTION 5. 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.

Passed the House of Representatives the 9th day of March, 2004.

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Presiding Officer of the House of  
Representatives

Passed the Senate the \_\_\_\_ day of \_\_\_\_\_, 2004.

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Presiding Officer of the Senate