

ENROLLED SENATE
BILL NO. 113

By: Morgan and Crutchfield of
the Senate

and

Benge and Newport of the
House

An Act relating to the Oklahoma Tax Commission; making an appropriation; stating purpose; limiting amount which may be expended for certain purpose; requiring budgeting in certain categories and amounts; requiring certain performance measures; providing for duties and compensation of employees; providing budgetary limitations; making certain appropriations nonfiscal; providing lapse dates; requiring and 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. 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, 2006, the sum of Forty-five Million Six Hundred Twenty-six Thousand Two Hundred Ninety-one Dollars (\$45,626,291.00) or so much thereof as may be necessary to perform the duties imposed upon the Oklahoma Tax Commission by law.

SECTION 2. 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 3. For the fiscal year ending June 30, 2006, 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	\$ 1,993,628.00	\$ 2,820,132.00
Central Processing	5,521,921.00	9,444,757.00

Taxpayer Services	5,424,208.00	10,220,207.00
Tax Administration	848,464.00	1,479,783.00
Audit Services	11,970,969.00	21,522,663.00
Collections	5,004,880.00	10,602,328.00
Legal Services	1,955,935.00	2,879,802.00
Motor Vehicle	3,308,588.00	9,838,520.00
Ad Valorem Programs	1,815,111.00	31,759,589.00
Management Services	7,782,587.00	17,216,480.00
Film Rebate Program	<u>0.00</u>	<u>750,000.00</u>
TOTAL	\$45,626,291.00	\$118,534,261.00

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

SECTION 4. 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, 2006, 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	1,150.0
Lease-Purchase Agreements	\$500,000.00

SECTION 5. Appropriations made by this act, not including appropriations made for capital outlay purposes, may be budgeted for the fiscal year ending June 30, 2006 (hereafter FY-06), or may be budgeted for the fiscal year ending June 30, 2007 (hereafter FY-07). Funds budgeted for FY-06 may be encumbered only through June 30, 2006, and must be expended by November 15, 2006. Any funds remaining after November 15, 2006, and not budgeted for FY-07, shall lapse to the credit of the proper fund for the then current fiscal year. Funds budgeted for FY-07 may be encumbered only through June 30, 2007. Any funds remaining after November 15, 2007, 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-06, and not required to pay obligations for that fiscal year, may be budgeted for FY-07, 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-06 budget work program and after such revision has been approved by the Office of State Finance.

SECTION 6. This act shall become effective July 1, 2005.

SECTION 7. 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 Senate the 19th day of May, 2005.

Presiding Officer of the Senate

Passed the House of Representatives the 23rd day of May, 2005.

Presiding Officer of the House
of Representatives