

1 STATE OF OKLAHOMA

2 2nd Session of the 51st Legislature (2008)

3 CONFERENCE COMMITTEE
4 SUBSTITUTE
5 FOR ENGROSSED
6 HOUSE BILL NO. 2378

By: Miller and Jones of the
House

and

Johnson (Mike),
Crutchfield, Myers and
Adelson of the Senate

11 CONFERENCE COMMITTEE SUBSTITUTE

12 An Act relating to the Oklahoma Tax Commission;
13 requiring budgeting in certain categories and
14 amounts; requiring certain performance measures;
15 providing for duties and compensation of employees;
16 providing budgetary limitations; providing lapse
17 dates; requiring and prohibiting certain budget
18 procedures; providing an effective date; and
19 declaring an emergency.

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

19 SECTION 1. For the fiscal year ending June 30, 2009, the
20 Oklahoma Tax Commission shall budget all funds in the following
21 categories and amounts:

| 22 <u>Category</u> | <u>Appropriation</u> | <u>Total</u> |
|--------------------------------|----------------------|-----------------|
| 23 Headquarters/Administration | \$ 2,435,149.00 | \$ 2,961,653.00 |
| 24 Central Processing | 2,612,948.00 | 8,535,784.00 |

| | | | |
|---|---------------------|-----------------|-------------------|
| 1 | Taxpayer Services | 6,444,206.00 | 12,526,825.00 |
| 2 | Tax Administration | 1,272,418.00 | 1,703,737.00 |
| 3 | Compliance Program | 16,906,117.00 | 31,005,259.00 |
| 4 | Legal Services | 3,008,635.00 | 4,932,502.00 |
| 5 | Motor Vehicle | 4,786,656.00 | 10,390,232.00 |
| 6 | Ad Valorem Programs | 2,195,512.00 | 54,039,990.00 |
| 7 | Management Services | 10,539,699.00 | 20,373,592.00 |
| 8 | Film Rebate Program | <u>0.00</u> | <u>750,000.00</u> |
| 9 | TOTAL | \$50,201,340.00 | \$147,219,574.00 |

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

12 SECTION 2. The duties and compensation of employees, not
13 otherwise prescribed by law, necessary to perform the duties imposed
14 upon the Oklahoma Tax Commission by law shall be set by the Oklahoma
15 Tax Commission. The Oklahoma Tax Commission for the fiscal year
16 ending June 30, 2009, shall be subject to the following budgetary
17 limitations on full-time-equivalent employees and expenditures
18 excluding expenditures for capital and special projects, except as
19 may be authorized pursuant to the provisions of Section 3603 of
20 Title 74 of the Oklahoma Statutes:

| 21 | <u>Budgetary Limitation</u> | <u>Amount</u> |
|----|--------------------------------|----------------|
| 22 | Full-time-equivalent Employees | 1,150.0 |
| 23 | Lease-Purchase Agreements | \$1,000,000.00 |

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1 SECTION 3. Appropriations made by Sections 60, 61, 62 and 63 of
2 Enrolled House Bill No. 2276 of the 2nd Session of the 51st Oklahoma
3 Legislature, not including appropriations made for capital outlay
4 purposes, may be budgeted for the fiscal year ending June 30, 2009
5 (hereafter FY-09) or may be budgeted for the fiscal year ending June
6 30, 2010 (hereafter FY-10). Funds budgeted for FY-09 may be
7 encumbered only through June 30, 2009, and must be expended by
8 November 15, 2009. Any funds remaining after November 15, 2009, and
9 not budgeted for FY-10, shall lapse to the credit of the proper fund
10 for the then current fiscal year. Funds budgeted for FY-10 may be
11 encumbered only through June 30, 2010. Any funds remaining after
12 November 15, 2010, shall lapse to the credit of the proper fund for
13 the then current fiscal year. These appropriations may not be
14 budgeted in both fiscal years simultaneously. Funds budgeted in FY-
15 09, and not required to pay obligations for that fiscal year, may be
16 budgeted for FY-10, after the agency to which the funds have been
17 appropriated has prepared and submitted a budget work program
18 revision removing these funds from the FY-09 budget work program and
19 after such revision has been approved by the Office of State
20 Finance.

21 SECTION 4. This act shall become effective July 1, 2008.

22 SECTION 5. It being immediately necessary for the preservation
23 of the public peace, health and safety, an emergency is hereby
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1 declared to exist, by reason whereof this act shall take effect and
2 be in full force from and after its passage and approval.

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