

1 ENGROSSED SENATE
2 BILL NO. 1962

By: Sykes and Adelson of the
Senate

3 and

4 Murphey of the House

5
6
7 [public finance - Taxpayer Transparency Act - list
8 of agency request bills - Information Services
9 Division - codification -
10 effective date]

11
12 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

13 SECTION 1. AMENDATORY Section 1, Chapter 327, O.S.L.
14 2007 (62 O.S. Supp. 2007, Section 46), is amended to read as
15 follows:

16 Section 46. A. This act shall be known and may be cited as the
17 "Taxpayer Transparency Act."

18 B. As used in the Taxpayer Transparency Act:

19 1. "Single website" means a website that allows the public to
20 access information identified in subsection C of this section
21 without any fee or charge to the public for such access;

22 2. "Expenditure of state funds" means the disbursement of state
23 funds, whether appropriated or nonappropriated, excluding:

24 a. the transfer of funds between two state agencies,

- 1 b. payments of state or federal assistance to an
2 individual,
3 c. child support payments, and
4 d. refunds issued by the Oklahoma Tax Commission
5 resulting from the overpayment of tax;

6 3. "Incentive payments" means payments made under the Oklahoma
7 Quality Jobs Program Act, Saving Quality Jobs Act, Oklahoma Quality
8 Jobs Incentive Leverage Act, Small Employer Quality Jobs Incentive
9 Act, Oklahoma Specialized Quality Investment Act and Oklahoma
10 Quality Investment Act; ~~and~~

11 4. "Tax credit" means a credit pursuant to the Oklahoma Income
12 Tax Act against tax liability which is taken by a taxpayer,
13 excluding credits authorized under paragraphs 1 and 2 of subsection
14 B of Section 2357 and Sections 2357.29 and 2357.43 of Title 68 of
15 the Oklahoma Statutes; and

16 5. "Agency or lobbyist request bill" means a bill or joint
17 resolution introduced for consideration in either house of the
18 Legislature, which has been requested by any state governmental
19 entity or by any registered lobbyist, other than a bill which solely
20 appropriates state revenues or sets budgetary limitations for any
21 state governmental entity; provided, a bill or joint resolution
22 requested by any of the following state governmental entities shall
23 not be considered an agency request bill:

- 24 a. the Alcoholic Beverage Laws Enforcement Commission,

- b. the District Attorney's Council,
- c. the State Bureau of Narcotics and Dangerous Drugs Control,
- d. the Oklahoma State Bureau of Investigation,
- e. the Department of Public Safety,
- f. the Office of Juvenile Affairs, and
- g. the Office of the Attorney General.

C. No later than January 1, 2008, the Office of State Finance shall develop and operate a single website accessible by the public. The website shall include aggregate information on state revenue, expenditures and incentive payments and information on state tax preferences as contained in the tax expenditure report published by the Oklahoma Tax Commission pursuant to subsection E of Section 205 of Title 68 of the Oklahoma Statutes. No later than January 1, 2009, the website shall include search capabilities and shall include a list of agency request bills. Each state governmental entity or registered lobbyist requesting a member of the Legislature to introduce an agency request bill shall notify the Office of State Finance of such request no later than five (5) business days after the bill or joint resolution is introduced. The Office of State Finance may prescribe the form of such notification.

D. As soon as practicable after January 1, 2008, such website shall also include, but not be limited to:

- 1. For the expenditure of state funds or incentive payments:

- a. the name and principal location of the entity and/or recipients of the funds, excluding release of information relating to an individual's place of residence, release of information prohibited by subsection D of Section 24A.7 of Title 51 of the Oklahoma Statutes or by federal law relating to privacy rights,
- b. the amount of state funds expended,
- c. the type of transaction,
- d. the funding or expending agency, and
- e. a descriptive purpose of the funding action or expenditure; and

2. For each tax credit, information, including but not limited

to:

- a. the name of each taxpayer to which a credit has been granted,
- b. the amount of such credit, and
- c. the specific provision under which a credit has been granted.

E. The single website provided for in subsection C of this section shall include data on state revenue, expenditures and incentive payments for the fiscal year 2007 and each fiscal year thereafter and on state tax credits for tax year 2007 and each tax year thereafter. Such data shall be available on the single website

1 no later than one hundred twenty (120) days after the last day of
2 the preceding fiscal year.

3 F. The Oklahoma Tax Commission, the Office of the State
4 Treasurer, all institutions of The Oklahoma State System of Higher
5 Education and any other state agency shall provide to the Office of
6 State Finance such information as is necessary to accomplish the
7 purposes of ~~this act~~ the Taxpayer Transparency Act.

8 G. So that the Tax Commission may fulfill its obligations as
9 required by this section, all recipients of tax credits, as that
10 term is defined herein, shall file their reports or returns claiming
11 the tax credits in an electronic format, as may be required by the
12 Tax Commission. The Tax Commission may disallow any claim of a
13 person for a tax credit due to its failure to file a report or
14 return as required under the authority of this paragraph.

15 H. Nothing in ~~this act~~ the Taxpayer Transparency Act shall
16 require the disclosure of information which is required confidential
17 by state or federal law.

18 I. The disclosure of information required by this section shall
19 create no liability whatsoever, civil or criminal, to the State of
20 Oklahoma or any member of the Office of State Finance or any
21 employee thereof for disclosure of the information or for any error
22 or omission in the disclosure.

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1 SECTION 2. NEW LAW A new section of law to be codified
2 in the Oklahoma Statutes as Section 41.5a-4 of Title 62, unless
3 there is created a duplication in numbering, reads as follows:

4 A. The Information Services Division of the Office of State
5 Finance is authorized to:

6 1. Develop and publish a state policy and procedures for the
7 destruction of all electronic storage media to ensure that all
8 confidential information stored on such electronic media device is
9 destroyed in a secure and safe manner;

10 2. Define the requirements for the secure destruction of
11 electronic storage media;

12 3. Enter into a multiyear agreement with an organization that
13 meets the defined requirements; and

14 4. Assist the Department of Central Services in implementing
15 the policy and procedures for the destruction of state electronic
16 storage media.

17 B. The Office of State Finance shall notify all agencies,
18 boards, commissions and authorities of the policy and procedures for
19 the secure and safe destruction of electronic storage media and the
20 vendor selected to perform the destruction of the electronic storage
21 media.

22 C. The Department of Central Services shall remove all
23 electronic storage media from all surplus information technology and
24 telecommunication equipment before it is sold, donated, stored or

1 destroyed. A state agency may remove electronic storage media from
2 its surplus information technology and telecommunication equipment
3 prior to sending the surplus to the Department of Central Services,
4 so long as the agency has the technical expertise for removal and
5 that the electronic storage media is sent for destruction pursuant
6 to this subsection. The electronic storage media shall be sent to
7 the organization selected in paragraph 3 of subsection A of this
8 section to perform the destruction of the electronic storage media.

9 D. The Department of Central Services shall use existing and
10 future funds from the sale of state surplus equipment and
11 appropriations, as necessary, to pay for the destruction of
12 electronic storage media.

13 SECTION 2. This act shall become effective November 1, 2008.

14 Passed the Senate the 6th day of March, 2008.

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Presiding Officer of the Senate

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18 Passed the House of Representatives the ____ day of _____,

19 2008.

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Presiding Officer of the House
of Representatives

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