

SB 1962

Senate Bill No. 1962
As Amended

SENATE BILL NO. 1962 - By: SYKES of the Senate and MURPHEY of the House.

[public finance - Taxpayer Transparency Act - list of agency request bills - effective date]

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

SECTION 1. AMENDATORY Section 1, Chapter 327, O.S.L.

2007 (62 O.S. Supp. 2007, Section 46), is amended to read as follows:

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

B. As used in the Taxpayer Transparency Act:

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

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

- a. the transfer of funds between two state agencies,
- b. payments of state or federal assistance to an individual,
- c. child support payments, and

1 d. refunds issued by the Oklahoma Tax Commission
2 resulting from the overpayment of tax;

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

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

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

- 21 a. the Alcoholic Beverage Laws Enforcement Commission,
22 b. the District Attorney's Council,

- 1 c. the State Bureau of Narcotics and Dangerous Drugs
- 2 Control,
- 3 d. the Oklahoma State Bureau of Investigation,
- 4 e. the Department of Public Safety,
- 5 f. the Office of Juvenile Affairs, and
- 6 g. the Office of the Attorney General.

7 C. No later than January 1, 2008, the Office of State Finance
8 shall develop and operate a single website accessible by the public.
9 The website shall include aggregate information on state revenue,
10 expenditures and incentive payments and information on state tax
11 preferences as contained in the tax expenditure report published by
12 the Oklahoma Tax Commission pursuant to subsection E of Section 205
13 of Title 68 of the Oklahoma Statutes. No later than January 1,
14 2009, the website shall include search capabilities and shall
15 include a list of agency request bills. Each state governmental
16 entity or registered lobbyist requesting a member of the Legislature
17 to introduce an agency request bill shall notify the Office of State
18 Finance of such request no later than five (5) business days after
19 the bill or joint resolution is introduced. The Office of State
20 Finance may prescribe the form of such notification.

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

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

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

13 2. For each tax credit, information, including but not limited
14 to:

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

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

1 year thereafter. Such data shall be available on the single website
2 no later than one hundred twenty (120) days after the last day of
3 the preceding fiscal year.

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

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

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

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

1 SECTION 2. This act shall become effective November 1, 2008.
2 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS, dated 2-20-08 - DO
3 PASS, As Amended and Coauthored.