

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 3206

By: Jett

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6 AS INTRODUCED

7 An Act relating to revenue and taxation; directing
8 Oklahoma Tax Commission to create and implement a
9 guest worker taxation and identification program;
10 authorizing certain persons to apply for a guest
11 worker tax identification card; establishing
12 application fee; providing for the issuance of cards
13 and corresponding tax identification numbers;
14 requiring issuance of guest worker tax identification
15 cards by certain date; requiring deposit of fees into
16 certain fund; creating the Oklahoma Guest Worker
17 Taxation and Identification Revolving Fund; stating
18 source of funding; requiring expenditures to be made
19 on warrants; providing for expenditure of funds;
20 prohibiting fees from serving as a substitute for
21 state and federal taxes; providing for
22 confidentiality of records and files; prohibiting
23 disclosure of records and files; providing penalty;
24 providing for the promulgation of rules; providing
for codification; and providing an effective date.

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

SECTION 1. NEW LAW A new section of law to be codified
in the Oklahoma Statutes as Section 281 of Title 68, unless there is
created a duplication in numbering, reads as follows:

1 A. The Oklahoma Tax Commission shall be responsible for the
2 creation and implementation of a guest worker taxation and
3 identification program.

4 1. All persons who are not United States citizens and who are
5 currently working or wish to work in the State of Oklahoma may apply
6 for a guest worker tax identification card issued by the Oklahoma
7 Tax Commission.

8 2. A reasonable fee shall be charged to every person that
9 applies for a guest worker tax identification card. Upon applying
10 for a guest worker tax identification card, the applicant shall be
11 fingerprinted for identification and security purposes.

12 3. Approved applicants shall be issued a guest worker tax
13 identification card and a corresponding tax identification number.

14 B. The Oklahoma Tax Commission shall begin issuing the guest
15 worker tax identification cards by January 1, 2009.

16 C. All application fees collected for guest worker tax
17 identification cards shall be deposited into the Oklahoma Guest
18 Worker Taxation and Identification Revolving Fund, created in
19 subsection D of this section, to reimburse the Oklahoma Tax
20 Commission for costs associated with the administration and
21 implementation of this act.

22 D. There is hereby created in the State Treasury a revolving
23 fund for the Oklahoma Tax Commission to be designated the "Oklahoma
24 Guest Worker Taxation and Identification Revolving Fund". The fund

1 shall consist of all monies received from application fees for guest
2 worker tax identification cards. The fund shall be a continuing
3 fund, not subject to fiscal year limitations, and shall consist of
4 all monies designated for deposit in such fund. All monies accruing
5 to the credit of the fund are hereby appropriated and may be
6 budgeted and expended for the purposes set forth in subsection C of
7 this section. Expenditures from the fund shall be made upon
8 warrants issued by the State Treasurer against claims filed, as
9 prescribed by law, with the Director of State Finance for approval
10 and payment.

11 E. Fees collected pursuant to this section do not relieve a
12 person from any obligation to pay all applicable state and federal
13 taxes. Fees collected pursuant to this section may not serve as a
14 substitute or payment in lieu of obligated state and federal taxes.

15 F. Records and files obtained pursuant to the guest worker tax
16 identification program shall be considered confidential and
17 privileged, except as otherwise provided by law. Neither the Tax
18 Commission nor any employee engaged in the administration of the Tax
19 Commission or charged with the custody of any such records or files
20 nor any person who may have secured information from the Tax
21 Commission shall disclose any information obtained from the records
22 or files. A violation of the provisions of this subsection shall
23 constitute a misdemeanor punishable in the same manner and to the
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1 same extent as a violation of any of the provisions of Section 205
2 of Title 68 of the Oklahoma Statutes.

3 G. The Oklahoma Tax Commission shall promulgate rules necessary
4 to implement the provisions of this act.

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

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