

1 ENGROSSED HOUSE AMENDMENT
TO
2 ENGROSSED SENATE BILL NO. 1759

By: Sykes, Jolley, Aldridge
and Ivester of the Senate

3
4 and

5 Murphey of the House

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8 (public finance - Taxpayer Transparency Act - civil
9 suit - attorney fees -
10 emergency)

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AUTHORS: Add the following House Coauthors: Faught, Tibbs and Kern
AMENDMENT NO. 1. Strike the stricken title, enacting clause and
entire bill and insert

17 "An Act relating to public finance; enacting the
18 Stimulus Transparency Act; amending Section 1,
19 Chapter 327, O.S.L. 2007 (62 O.S. Supp. 2009,
20 Section 46), which relates to the Taxpayer
21 Transparency Act; defining term; requiring certain
22 website to contain information relating to stimulus
23 fund expenditures; specifying time period when
24 information to be available; requiring State Auditor
and Inspector to provide public access related to
stimulus funding; prescribing content; imposing
requirements related to tax credit disclosure;
amending Section 3, Chapter 322, O.S.L. 2009 (74
O.S. Supp. 2009, Section 85.33B), which relates to
state purchase card transactions; requiring
institutions of higher education to provide certain

1 information; establishing Oklahoma State Government
2 2.0 pilot program; imposing duties on State
3 Governmental Technology Applications Review Board;
4 requiring certain standards related to open
5 technology; requiring schedule for publication and
6 update of information; requiring directory and link
7 to data feeds; authorizing certain events and
8 contests; providing for application process;
9 requiring display of instructions regarding
10 application process; requiring compliance by state
11 governmental entities; requiring standardized
12 policies; defining terms; providing for
13 codification; providing for noncodification; and
14 declaring an emergency.

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

16 SECTION 1. NEW LAW A new section of law not to be
17 codified in the Oklahoma Statutes reads as follows:

18 This act shall be known and may be cited as the "Stimulus
19 Transparency Act".

20 SECTION 2. AMENDATORY Section 1, Chapter 327, O.S.L.
21 2007 (62 O.S. Supp. 2009, Section 46), is amended to read as
22 follows:

23 Section 46. A. This act shall be known and may be cited as the
24 "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;

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

- 3 a. the transfer of funds between two state agencies,
- 4 b. payments of state or federal assistance to an
5 individual,
- 6 c. child support payments, and
- 7 d. refunds issued by the Oklahoma Tax Commission
8 resulting from the overpayment of tax;

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

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

19 5. "Stimulus funds expenditure" means the disbursement by state
20 agencies of federal funds received pursuant to the federal American
21 Recovery and Reinvestment Act of 2009.

22 C. No later than January 1, 2008, the Office of State Finance
23 shall develop and operate a single website accessible by the public.
24 The website shall include aggregate information on state revenue,

1 expenditures and incentive payments and information on state tax
2 preferences as contained in the tax expenditure report published by
3 the Oklahoma Tax Commission pursuant to subsection E of Section 205
4 of Title 68 of the Oklahoma Statutes. No later than January 1,
5 2009, the website shall include search capabilities.

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

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

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

21 2. For stimulus fund expenditures:

- 22 a. a link to the name and principal location of the
23 entity and/or recipients of the funds regardless of
24 amount,

- b. the amount of stimulus funds expended,
- c. the funding or expending agency, and
- d. a descriptive purpose of the funding action or expenditure; and

3. 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, and on stimulus fund expenditures for the fiscal year 2009 and each fiscal year thereafter. Such data shall be available on the single website no later than one hundred twenty (120) days after the last day of the preceding fiscal year; provided, data on stimulus fund expenditures for the fiscal year 2009 shall be available on the single website within one hundred twenty (120) days after the effective date of this act.

F. The Oklahoma Tax Commission, the Office of the State Treasurer, all institutions of The Oklahoma State System of Higher

1 Education and any other state agency shall provide to the Office of
2 State Finance such information as is necessary to accomplish the
3 purposes of ~~this act~~ the Taxpayer Transparency Act.

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

11 H. Nothing in ~~this act~~ the Taxpayer Transparency Act shall
12 require the disclosure of information which is required to be kept
13 confidential by state or federal law.

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

19 J. The State Auditor and Inspector shall maintain a website
20 providing public access to the documentation of stimulus funding
21 pursuant to the requirements of this section. The website shall
22 provide a list of all stimulus fund expenditures regardless of
23 amount. The entire list of stimulus fund expenditures and each of
24 the related content requirements as detailed in subsection D of this

1 section shall be available for export in standardized formats
2 including but not limited to eXtensible Markup Language (XML) and
3 Comma Separated Value (CSV) formats. The list of expenditures shall
4 include searchable functionality including but not limited to the
5 ability to search the expenditures by the name of the entity
6 receiving funding, name of entity processing funding and name of
7 entity benefiting from funding.

8 K. Information about tax credits subject to disclosure pursuant
9 to this section shall include the identity of all taxpayers or
10 organizations having any part in the chain of custody or claim to
11 the credit or credits at any time during the credit's existence.

12 SECTION 3. AMENDATORY Section 3, Chapter 322, O.S.L.
13 2009 (74 O.S. Supp. 2009, Section 85.33B), is amended to read as
14 follows:

15 Section 85.33B A. On a monthly basis the Director of Central
16 Purchasing and institutions of higher education shall provide to the
17 Office of State Finance a complete listing in electronic format of
18 all transactions occurring with the aid of a state purchase card.
19 The list shall contain the name of the purchaser and purchasing
20 agency, amount of purchase, and all available descriptions of items
21 purchased.

22 B. Upon receipt of the list described in subsection A of this
23 section, the Office of State Finance shall allow the public access
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1 to the list in searchable format through its website defined in
2 Section 46 of Title 62 of the Oklahoma Statutes.

3 SECTION 4. NEW LAW A new section of law to be codified
4 in the Oklahoma Statutes as Section 34.11.2 of Title 62, unless
5 there is created a duplication in numbering, reads as follows:

6 A. There is hereby established the Oklahoma State Government
7 2.0 pilot program.

8 B. The State Governmental Technology Applications Review Board
9 shall consider and may approve a standardized social media policy
10 for use by state agencies, boards, commissions and public trusts
11 having the State of Oklahoma as a beneficiary.

12 C. The board shall establish open technology standards and a
13 schedule by which state agencies, boards, commissions and public
14 trusts having the State of Oklahoma as a beneficiary shall utilize
15 these standards to provide citizens with web-based interactivity to
16 state government services. Whenever possible these standards shall
17 match commonly used standards by other government entities.

18 D. The board shall set a schedule by which state agencies,
19 boards, commissions and public trusts having the State of Oklahoma
20 as a beneficiary shall publish and update convenience information
21 sets which shall be accessible through standardized application
22 programming interfaces and published in standardized formats
23 including but not limited to eXtensible Markup Language (XML) and
24 Comma Separated Value (CSV) formats. The board shall establish

1 application programming interface standards which enable access to
2 convenience information sets. The schedule shall place an emphasis
3 on first making accessible convenience information sets most
4 commonly requested in open records requests. A directory and link
5 to all available convenience information sets shall be prominently
6 featured on the portal system referenced in Section 34.24 of Title
7 62 of the Oklahoma Statutes and if possible linked to the data.gov
8 web portal.

9 E. The board may conduct events and contests to provide
10 recognition of software application development provided that the
11 application being recognized utilizes standards established in this
12 section to the benefit of the citizens of Oklahoma.

13 F. The board shall establish an application process through
14 which applicants can request the scheduled implementation of
15 application programming interfaces, creation of open technology
16 standards and publication of convenience information sets pursuant
17 to the provisions of this section. Instructions regarding the
18 application process shall be prominently featured on the portal
19 system referenced in Section 34.24 of Title 62 of the Oklahoma
20 Statutes.

21 G. State agencies, boards, commissions and public trusts having
22 the State of Oklahoma as a beneficiary shall comply with the
23 policies, schedules and standards established by this section.

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1 H. The board shall implement standardized policies by which
2 state agencies may accept terms of service related to liability
3 issues for the usage of social media services, contracts for
4 technology products and technology service contracts provided the
5 liability clause in the terms of service or contract contains
6 standard language including a liability agreement which is
7 considered customary or largely similar to terms of service agreed
8 to or contracts entered into by other government entities and
9 private sector enterprises.

10 I. For the purposes of this section, "open technology
11 standards" are widely accepted standards and mechanisms for the web-
12 based connectivity and asynchronous communication between software
13 programs. "Application programming interface" is a standardized
14 interface enabling a standard form of connectivity between
15 convenience information sets and software programs, and "convenience
16 information sets" are sets of information which are subject to
17 public access under the Oklahoma Open Records Act and which do not
18 contain personally identifiable information.

19 SECTION 5. It being immediately necessary for the preservation
20 of the public peace, health and safety, an emergency is hereby
21 declared to exist, by reason whereof this act shall take effect and
22 be in full force from and after its passage and approval."
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1 Passed the House of Representatives the 19th day of April, 2010.

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4 Presiding Officer of the House of
Representatives

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6 Passed the Senate the ____ day of _____, 2010.

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9 Presiding Officer of the Senate