

COMMITTEE AMENDMENT
HOUSE OF REPRESENTATIVES
State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB3422
Page _____ Section _____ Lines _____
Of the printed Bill
Of the Engrossed Bill

By striking the Title, the Enacting Clause, the entire bill, and by inserting in lieu thereof the following language:

AMEND TITLE TO CONFORM TO AMENDMENTS

Adopted: _____

Amendment submitted by: Ken Miller

Reading Clerk

1 STATE OF OKLAHOMA

2 2nd Session of the 52nd Legislature (2010)

3 PROPOSED COMMITTEE
4 SUBSTITUTE
5 FOR
6 HOUSE BILL NO. 3422

By: Miller

7 PROPOSED COMMITTEE SUBSTITUTE

8 An Act relating to public finance; amending Section
9 1, Chapter 327, O.S.L. 2007 (62 O.S. Supp. 2009,
10 Section 46), which relates to the Taxpayer
11 Transparency Act; modifying definition; requiring
12 Office of State Finance to provide update of website;
13 imposing requirements related to search features;
14 requiring ability to export certain data; requiring
15 creation of online archive; providing an effective
16 date; and declaring an emergency.

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

17 SECTION 1. AMENDATORY Section 1, Chapter 327, O.S.L.
18 2007 (62 O.S. Supp. 2009, Section 46), is amended to read as
19 follows:

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

22 B. As used in the Taxpayer Transparency Act:
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1 1. "Single website" means a website that allows the public to
2 access information identified in subsection C of this section
3 without any fee or charge to the public for such access;

4 2. "Expenditure of state funds" means the disbursement of all
5 state funds regardless of amount of expenditure, whether
6 appropriated or nonappropriated, excluding:

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

8 b. payments of state or federal assistance to an
9 individual,

10 c. child support payments, and

11 d. refunds issued by the Oklahoma Tax Commission
12 resulting from the overpayment of tax;

13 3. "Incentive payments" means payments made under the Oklahoma
14 Quality Jobs Program Act, Saving Quality Jobs Act, Oklahoma Quality
15 Jobs Incentive Leverage Act, Small Employer Quality Jobs Incentive
16 Act, Oklahoma Specialized Quality Investment Act and Oklahoma
17 Quality Investment Act; and

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

23 C. No later than January 1, 2008, the Office of State Finance
24 shall develop and operate a single website accessible by the public.

1 The website shall include aggregate information on state revenue,
2 expenditures and incentive payments and information on state tax
3 preferences as contained in the tax expenditure report published by
4 the Oklahoma Tax Commission pursuant to subsection E of Section 205
5 of Title 68 of the Oklahoma Statutes. No later than January 1,
6 2009, the website shall include search capabilities.

7 D. Effective January 1, 2011, the Office of State Finance shall
8 update the website with "Open Books 2.0," an expanded online
9 database through which each individual expenditure shall be listed
10 individually separate of aggregated amount. The information shall
11 be searchable by term including name of recipient, entity making
12 expenditure and date of expenditure. The website shall allow
13 members of the public to export sets of data produced by search
14 query in a standardized exportable form. No later than eighteen
15 (18) months after "Open Books 2.0" is online, the Office of State
16 Finance shall create an online archive for each fiscal year,
17 beginning with Fiscal Year 2011, which shall be accessible and
18 searchable to online users.

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

- 21 1. For the expenditure of state funds or incentive payments:
 - 22 a. the name and principal location of the entity and/or
 - 23 recipients of the funds, excluding release of
 - 24 information relating to an individual's place of

1 residence, release of information prohibited by
2 subsection D of Section 24A.7 of Title 51 of the
3 Oklahoma Statutes or by federal law relating to
4 privacy rights,

- 5 b. the amount of state funds expended,
- 6 c. the type of transaction,
- 7 d. the funding or expending agency, and
- 8 e. a descriptive purpose of the funding action or
9 expenditure; and

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

11 to:

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

17 ~~E.~~ F. The single website provided for in subsection C of this
18 section shall include data on state revenue, expenditures and
19 incentive payments for the fiscal year 2007 and each fiscal year
20 thereafter and on state tax credits for tax year 2007 and each tax
21 year thereafter. Such data shall be available on the single website
22 no later than one hundred twenty (120) days after the last day of
23 the preceding fiscal year.

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

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

13 ~~H.~~ I. Nothing in this act shall require the disclosure of
14 information which is required to be confidential by state or federal
15 law.

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

21 SECTION 2. This act shall become effective July 1, 2010.

22 SECTION 3. 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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