COMMITTEE AMENDMENT

HOUSE OF REPRESENTATIVES
State of Oklahoma

SPEAKER:

CHAIR:

I move to amend SB982 _____ Of the printed Bill

Page _____ Section _____ Lines _____ 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

Amendment submitted by: Todd Thomsen

Adopted: _____

_____
Reading Clerk

STATE OF OKLAHOMA

1st Session of the 52nd Legislature (2009)

PROPOSED COMMITTEE
SUBSTITUTE
FOR ENGROSSED
SENATE BILL NO. 982 By: Ford of the Senate

and

Thomsen of the House

PROPOSED COMMITTEE SUBSTITUTE

(higher education - Oklahoma Higher Learning Access Program Act - codification - effective date - emergency)

SECTION 1. AMENDATORY 70 O.S. 2001, Section 2603, as last amended by Section 32 of Enrolled Senate Bill No. 764 of the 1st Session of the 52nd Oklahoma Legislature, is amended to read as follows:

Section 2603. A. Except as otherwise provided for in this section, to be eligible to participate in the Oklahoma Higher Learning Access Program and to qualify for an award which includes payment of an amount equivalent to resident tuition or other tuition

pursuant to Section 2604 of this title for the first semester or other academic unit of postsecondary enrollment, a student shall:

1. Be a resident of this state or be enrolled in a school district located in this state that serves students who reside in both this state and an adjacent state pursuant to a contract as authorized in Section 5-117.1 of this title;

2. Be a United States citizen or lawfully present in the United States. A student who is not a United States citizen or lawfully present in the United States shall not be eligible to participate in the Oklahoma Higher Learning Access Program and to qualify for an award notwithstanding the provisions of Section 3242 of this title. The provisions of this paragraph shall not apply to any student who was enrolled in the Oklahoma Higher Learning Access Program prior to the end of the 2006-2007 school year;

3. Have a record of satisfactory compliance with agreements executed pursuant to Section 2605 of this title;

4. a. have graduated within the previous three (3) years from a high school accredited by the State Board of Education, or the Oklahoma School of Science and Mathematics with a minimum 2.5 cumulative grade point average on a 4.0 scale for all work attempted in grades nine through twelve,

b. have graduated within the previous three (3) years from a high school not accredited by the State Board

of Education with a minimum 2.5 cumulative grade point average on a 4.0 scale for all work attempted in grades nine through twelve and have achieved a composite score of 22 or higher on the ACT test, or

c. have satisfactorily completed within the previous three (3) years an educational program that was provided through a means other than a public or private school and have achieved a composite score of 22 or higher on the ACT test;

5. Have completed the curricular requirements for admission to an institution within The Oklahoma State System of Higher Education and one additional unit or set of competencies in a course that meets college admission requirements. The curriculum requirements shall include two units or sets of competencies in foreign or non-English language or technology courses that meet the college admission requirements and one unit or set of competencies of a fine arts course. Students shall also have attained a 2.5 grade point average in the core curriculum courses. Students who attended a high school which did not offer all the core curriculum courses or students who were educated by other means and were not offered all the core curriculum courses shall be allowed to satisfy this curriculum requirement by participating in a program approved by the State Regents for remediation of high school curricular deficiencies;

6. Have satisfied admission standards as determined by the Oklahoma State Regents for Higher Education for first-time-entering students for the appropriate type of institution, or, if attending a private institution, have satisfied admission standards as determined by the private institution. No student participating in the Oklahoma Higher Learning Access Program shall be admitted into an institution of higher education by special admission standards;

7. Have secured admission to, and enrolled in, an institution which is a member of The Oklahoma State System of Higher Education, a postsecondary vocational-technical program offered pursuant to a duly approved cooperative agreement between a technology center school and an institution of The Oklahoma State System of Higher Education, or a private institution of higher learning located within this state and accredited pursuant to Section 4103 of this title; and

8. a. have established financial need according to the provisions of subsection D of Section 2605 of this title and standards and provisions promulgated by the Oklahoma State Regents for Higher Education,

b. if the student was adopted between birth and twelve (12) years of age while in the permanent custody of the Department of Human Services, in the court-ordered custody of a licensed private nonprofit child-placing agency, or federally recognized Indian tribe, as

defined by the federal Indian Child Welfare Act, have established financial need according to the provisions of paragraph 1 of subsection E of Section 2605 of this title and standards and provisions promulgated by the Oklahoma State Regents for Higher Education, or

c. if the student was adopted between thirteen (13) and seventeen (17) years of age while in the permanent custody of the Department of Human Services, in the court-ordered custody of a licensed private nonprofit child-placing agency, or federally recognized Indian tribe, as defined by the federal Indian Child Welfare Act, have established financial need according to the provisions of paragraph 2 of subsection E of Section 2605 of this title and standards and provisions promulgated by the Oklahoma State Regents for Higher Education.

B. To retain eligibility while pursuing the program of higher learning in which enrolled, the student shall:

1. ~~Achieve a minimum cumulative grade point average of 2.0 on a 4.0 scale or its equivalent for courses taken through the student's sophomore year and achieve a minimum grade point average of 2.5 on a 4.0 scale or its equivalent for courses taken during the student's junior year and thereafter. The provisions of this paragraph shall not apply to any student who has received an Oklahoma Higher~~

~~Learning Access Program benefit award prior to the 2010-2011 school year;~~

~~2.~~ Maintain good academic standing and satisfactory academic progress according to standards of the Oklahoma State Regents for Higher Education and the institution of higher learning in which the student is enrolled;

~~3.~~ 2. Comply with the standards related to maintenance of eligibility as promulgated by the Oklahoma State Regents for Higher Education; and

~~4.~~ 3. Refrain from conduct that leads to expulsion or suspension of more than one semester from an institution of higher education. A student who violates the provisions of this paragraph shall permanently lose eligibility for program benefits. The provisions of this paragraph shall become effective January 1, 2008.

C. The Oklahoma State Regents for Higher Education and the State Board of Career and Technology Education shall promulgate rules relating to maintenance of eligibility ~~under this act~~ by a student.

D. It is the intent of the Legislature that students in the ninth grade for the 1992-93 school year who are determined to be eligible Oklahoma Higher Learning Access students ~~pursuant to this act~~ shall be the first students eligible for benefits from the Oklahoma Higher Learning Access Trust Fund.

E. The Oklahoma State Regents for Higher Education are authorized to study, develop and propose criteria for determining award eligibility based upon the completion of seven (7) semesters of high school coursework by a student.

SECTION 2. AMENDATORY 70 O.S. 2001, Section 2604, as amended by Section 3, Chapter 350, O.S.L. 2008 (70 O.S. Supp. 2008, Section 2604), is amended to read as follows:

Section 2604. A. Subject to the availability of funds, an amount equivalent to the nonguaranteed resident tuition for which an eligible Oklahoma Higher Learning Access Program student is obligated at an institution of The Oklahoma State System of Higher Education shall be awarded by allocation from the Oklahoma Higher Learning Access Trust Fund.

B. Subject to the availability of funds, for each eligible Oklahoma Higher Learning Access Program student enrolled at a private institution of higher learning located within this state and accredited pursuant to Section 4103 of this title, the Oklahoma State Regents for Higher Education shall award from the Oklahoma Higher Learning Access Trust Fund an amount equivalent to the amount of resident tuition for which the student would be eligible if the student were enrolled in a comparable program at a comparable institution of The Oklahoma State System of Higher Education. Comparability shall be determined by the State Regents.

C. Subject to the availability of funds, an amount equivalent to the tuition for any eligible Oklahoma Higher Learning Access Program student enrolled in a public postsecondary vocational-technical program or course for the purpose set forth in Section 2602 of this title shall be awarded by allocation from the Oklahoma Higher Learning Access Trust Fund. Provided, such allocation shall not exceed the amount a student would have received for comparable enrollment at a two-year institution within The Oklahoma State System of Higher Education.

D. 1. An award allowed by this section shall not be allowed for courses or other postsecondary units taken in excess of the requirements for completion of a baccalaureate program or taken more than five (5) years after the student's first semester of postsecondary enrollment. The Oklahoma State Regents for Higher Education may award the Oklahoma Higher Learning Access Program benefits for courses of postsecondary units taken more than five (5) years after the student's first semester of postsecondary enrollment only in hardship circumstances; provided, however, no Oklahoma Higher Learning Access Program participant may receive benefits beyond a cumulative time period of five (5) years.

2. The Oklahoma State Regents for Higher Education may award the Oklahoma Higher Learning Access Program benefits for a student’s first semester or other academic unit of postsecondary enrollment taken more than three (3) years after the student graduates from

high school or completes an educational program equivalent to high school graduation as authorized in Section 2603 of this title if the student is a member of the Armed Forces of the United States, the Reserve Corps of the Armed Forces of the United States, or the Oklahoma National Guard, and is ordered to active duty or active duty for special work or training and due to the duty commitment the student is unable to enroll prior to the end of the three-year period. Such three-year period shall be extended by the length of the term of duty.

3. The Oklahoma State Regents for Higher Education may establish a maximum limit on the number of courses or other postsecondary units to which Oklahoma Higher Learning Access Program benefits will apply.

4. An award for eligible Oklahoma Higher Learning Access Program students enrolled in cooperative programs pursuant to agreements between technology center schools and institutions of The Oklahoma State System of Higher Education shall be satisfied for both vocational-technical and college work in which enrolled pursuant to such cooperative program.

E. Benefits awarded under the Oklahoma Higher Learning Access Program shall be awarded to all eligible applicants without any limitation on the number of awards in any year other than the amount of funds available for the program and the number of eligible applicants. Subject to the provisions of subsection F of this

section, if funds are not sufficient to provide awards for all eligible applicants, the Oklahoma State Regents for Higher Education shall make awards on the basis of need. Provided, the Oklahoma State Regents for Higher Education shall take into consideration other grants and scholarships received by an eligible applicant when making awards.

F. The Oklahoma State Regents for Higher Education may, at the time an award is made on behalf of an Oklahoma Higher Learning Access Program student, set aside in the Oklahoma Higher Learning Access Trust Fund funds for the full commitment made to such Higher Learning Access Program student. For all academic years, students who have previously received awards under the provisions of the Oklahoma Higher Learning Access Act, Section 2601 et seq. of this title, and who have continued at all times to fulfill the requirements for eligibility to receive awards provided pursuant to this program shall be given an absolute priority for continued financial support by the Oklahoma Higher Learning Access Program superior to any students who are applying for such benefits for the first time.

SECTION 3. AMENDATORY 70 O.S. 2001, Section 2605, as last amended by Section 34 of Enrolled Senate Bill No. 764 of the 1st Session of the 52nd Oklahoma Legislature, is amended to read as follows:

Section 2605. A. Each school year, every fifth- through ninth-grade student in the public and private schools of this state and students who are educated by other means and are in the equivalent of the fifth through ninth grade shall be apprised, together with the parent, custodial parent, or guardian of the student, of the opportunity for access to higher learning under the Oklahoma Higher Learning Access Program. The Oklahoma State Regents for Higher Education and the State Board of Education shall develop, promote, and coordinate a public awareness program to be utilized in making students and parents aware of the Oklahoma Higher Learning Access Program.

B. On a form provided by the Oklahoma State Regents for Higher Education, every public school district shall designate at least one Oklahoma Higher Learning Access Program contact person, who shall be a counselor or teacher, at each public school site in this state in which eighth-, ninth- or tenth-grade classes are taught. When requested by the State Regents, the State Board of Education shall assist the State Regents to ensure the designation of contact persons. Private schools shall also designate at least one school official as a contact person. For students who are educated by other means, a parent or guardian or other person approved by the State Regents shall be designated the contact person.

C. Students who qualify on the basis of financial need according to subsections D or E of this section and the standards

and provisions promulgated by the Oklahoma State Regents for Higher Education shall be given the opportunity throughout the eighth-, ninth-, and tenth-grade years, for students enrolled in a public or private school, or between the ages of thirteen (13) and fifteen (15), for students who are educated by other means, to enter into participation in the program by agreeing to, throughout the remainder of their school years or educational program:

1. Attend school or an educational program regularly and do homework regularly;

2. Refrain from substance abuse;

3. Refrain from commission of crimes or delinquent acts;

4. Have school work and school records reviewed by mentors designated pursuant to the program;

5. Provide information requested by the Oklahoma State Regents for Higher Education or the State Board of Education; and

6. Participate in program activities.

The contact person shall maintain the agreements, which shall be executed on forms provided by the Oklahoma State Regents for Higher Education and managed according to regulations promulgated by the Oklahoma State Regents for Higher Education, and the contact person shall monitor compliance of the student with the terms of the agreement. The Oklahoma State Regents for Higher Education are authorized to process student agreements and verify compliance with the agreements. Students failing to comply with the terms of the

agreement shall not be eligible for the awards provided in Section 2604 of this title.

D. Except as otherwise provided for in subsection E of this section, a student shall not be found to be in financial need for purposes of the Oklahoma Higher Learning Access Program if:

1. At the time the student applies for participation in the Program during the eighth, ninth or tenth grade for students enrolled in a public or private school, or between the ages of thirteen (13) and fifteen (15), for students who are educated by other means, the adjusted gross income ~~from taxable and nontaxable sources~~ for federal income tax purposes of the student's parent(s) less the amount eligible for personal and dependent exemptions exceeds ~~Fifty Thousand Dollars ($50,000.00)~~ Forty-three Thousand Dollars ($43,000.00) per year, which may be based on the most recent tax year or a three-year average of the most recent tax year and the two (2) preceding tax years. Beginning with the 2011-2012 school year, the Legislature shall review the income limit every three (3) years and consider adjusting it if necessary toward the goal of providing eligibility for fifty percent (50%) of Oklahoma families; and

2. At the time the student begins postsecondary education and prior to receiving any Oklahoma Higher Learning Access Program benefit award, the income from taxable and nontaxable sources of the

student's parent(s) exceeds One Hundred Thousand Dollars ($100,000.00) per year.

The determination of financial qualification as set forth in this paragraph shall be based on the income of the student, not the income of the parent(s), if a student:

a. is determined to be independent of the student's parents for federal financial aid purposes,

b. was in the permanent custody of the Department of Human Services at the time the student enrolled in the program, or

c. was in the court-ordered custody of a federally recognized Indian tribe, as defined by the federal Indian Child Welfare Act, at the time the student enrolled in the program.

The provisions of this paragraph shall not apply to any student who has received an Oklahoma Higher Learning Access Program benefit award prior to the ~~2010-2011~~ 2012-2013 school year.

E. 1. A student who was adopted between birth and twelve (12) years of age while in the permanent custody of the Department of Human Services, in the court-ordered custody of a licensed private nonprofit child-placing agency, or federally recognized Indian tribe, as defined by the federal Indian Child Welfare Act, shall not be found to be in financial need for purposes of the Oklahoma Higher Learning Access Program if at the time the student begins

postsecondary education and prior to receiving any Oklahoma Higher Learning Access Program benefit award, the income from taxable and nontaxable sources of the student's parent(s) exceeds One Hundred Fifty Thousand Dollars ($150,000.00) per year.

2. A student who was adopted between thirteen (13) and seventeen (17) years of age while in the permanent custody of the Department of Human Services, in the court-ordered custody of a licensed private nonprofit child-placing agency, or federally recognized Indian tribe, as defined by the federal Indian Child Welfare Act, shall not be found to be in financial need for purposes of the Oklahoma Higher Learning Access Program if at the time the student begins postsecondary education and prior to receiving any Oklahoma Higher Learning Access Program benefit award, the income from taxable and nontaxable sources of the student's parent(s) exceeds Two Hundred Thousand Dollars ($200,000.00) per year.

3. The determination of financial qualification as set forth in this subsection shall be based on the income of the student, not the income of the parent(s), if the student is determined to be independent of the student's parents for federal financial aid purposes. A determination of financial qualification shall not be required for the student who meets the criteria set forth in this subsection at the time the student applies for participation in the program. The provisions of this subsection shall not apply to any

student who has received an Oklahoma Higher Learning Access Program benefit award prior to the 2008-2009 school year.

F. The financial qualification of a student as set forth in subsections D and E of this section shall be certified by the contact person or by the Oklahoma State Regents for Higher Education on the agreement form provided by the Oklahoma State Regents for Higher Education. The form shall be retained in the permanent record of the student and a copy forwarded to the Oklahoma State Regents for Higher Education.

G. Agreements shall be witnessed by the parent, custodial parent, or guardian of the student, who shall further agree to:

1. Assist the student in achieving compliance with the agreements;

2. Confer, when requested to do so, with the school contact person, other school personnel, and program mentors;

3. Provide information requested by the Oklahoma State Regents for Higher Education or the State Board of Education; and

4. Assist the student in completing forms and reports required for program participation, making applications to institutions and schools of higher learning, and filing applications for student grants and scholarships.

H. Students who are enrolled in a school district located in this state that serves students who reside in both this state and an adjacent state pursuant to a contract as authorized in Section 5-

117.1 of this title, are in the eleventh and twelfth grades during the 2006-2007 school year, and who were denied participation in the program shall be allowed to enter or reenter into participation in the program by entering into agreements as set forth in subsections C and D of this section by June 1, 2008.

I. The Oklahoma State Regents for Higher Education shall promulgate rules for the determination of student compliance with agreements made pursuant to this section.

J. The Oklahoma State Regents for Higher Education shall designate personnel to coordinate tracking of program records for the years when students participating in the program are still in the schools or are being educated by other means, provide staff development for contact persons in the schools, and provide liaison with the State Board of Education and local organizations and individuals participating in the program.

K. The school district where an Oklahoma Higher Learning Access Program student is enrolled when the student begins participation in the program and any subsequent school district where the student enrolls shall forward information regarding participation by the student in the program to a school to which the student transfers upon the request of the school for the records of the student.

L. Students participating in the Oklahoma Higher Learning Access Program shall provide their social security number or their student identification number used by their school to the Oklahoma

State Regents for Higher Education. The Regents shall keep the numbers confidential and use them only for administrative purposes.

SECTION 4. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 2606 of Title 70, unless there is created a duplication in numbering, reads as follows:

A. Recipients of Oklahoma Higher Learning Access Program (OHLAP) awards shall reside in this state for one (1) year for each full or partial year for which an OHLAP award was received. The residency obligation shall be fulfilled within ten (10) years after:

1. Completion of postsecondary education, which may include an advanced degree program if the individual is continuously enrolled, whether attending an institution in this state or out-of-state;

2. Completion of the last semester of enrollment in postsecondary education; or

3. Expiration of OHLAP benefits.

B. For the purposes of this section, residency shall be established by the filing of an Oklahoma tax return as a state resident, regardless of the individual's income amount or tax liability.

C. OHLAP award recipients who do not comply with the requirements of subsection A of this section shall reimburse the Oklahoma Higher Learning Access Trust Fund in an amount equivalent to the OHLAP award(s) received by the individual. Each year of residency in this state established pursuant to subsection B of this

section to meet the requirements set forth in subsection A of this section shall reduce the amount of reimbursement required in this subsection by one (1) full or partial year of OHLAP award(s) received by the individual beginning with the first award received. No interest or penalties shall be applicable to the reimbursement amount, subject to adherence to the repayment schedule established pursuant to subsection D of this section.

D. The Oklahoma State Regents for Higher Education in collaboration with the Oklahoma Tax Commission shall administer the provisions of this section. The Regents shall establish payment schedules for individuals who are determined to be subject to reimbursement of OHLAP award(s) pursuant to this section. The Regents are authorized to assess interest on outstanding balances and penalties to individuals for failure to make timely payments pursuant to the established payment schedules. The Regents may retain ten percent (10%) of amounts collected for reimbursement of OHLAP awards pursuant to this section to recover amounts expended to administer the provisions of this section. The Regents shall deposit the remaining ninety percent (90%) of amounts collected pursuant to this section in the Oklahoma Higher Learning Access Trust Fund.

E. The provisions of this section shall not apply to any Oklahoma Higher Learning Access Program participant who graduates

from high school or the equivalent prior to the 2013-2014 school year.

SECTION 5. AMENDATORY 68 O.S. 2001, Section 205, as last amended by Section 5, Chapter 378, O.S.L. 2008 (68 O.S. Supp. 2008, Section 205), is amended to read as follows:

Section 205. A. The records and files of the Oklahoma Tax Commission concerning the administration of the Uniform Tax Procedure Code or of any state tax law shall be considered confidential and privileged, except as otherwise provided for by law, and neither the Tax Commission nor any employee engaged in the administration of the Tax Commission or charged with the custody of any such records or files nor any person who may have secured information from the Tax Commission shall disclose any information obtained from the records or files or from any examination or inspection of the premises or property of any person.

B. Except as provided in paragraph 26 of subsection C of this section, neither the Tax Commission nor any employee engaged in the administration of the Tax Commission or charged with the custody of any such records or files shall be required by any court of this state to produce any of the records or files for the inspection of any person or for use in any action or proceeding, except when the records or files or the facts shown thereby are directly involved in an action or proceeding pursuant to the provisions of the Uniform Tax Procedure Code or of the state tax law, or when the

determination of the action or proceeding will affect the validity or the amount of the claim of the state pursuant to any state tax law, or when the information contained in the records or files constitutes evidence of violation of the provisions of the Uniform Tax Procedure Code or of any state tax law.

C. The provisions of this section shall not prevent the Tax Commission from disclosing the following information and no liability whatsoever, civil or criminal, shall attach to any member of the Tax Commission or any employee thereof for any error or omission in the disclosure of such information:

1. The delivery to a taxpayer or a duly authorized representative of the taxpayer of a copy of any report or any other paper filed by the taxpayer pursuant to the provisions of the Uniform Tax Procedure Code or of any state tax law;

2. The exchange of information that is not protected by the federal Privacy Protection Act, 42 U.S.C., Section 2000aa et seq., pursuant to reciprocal agreements entered into by the Tax Commission and other state agencies or agencies of the federal government;

3. The publication of statistics so classified as to prevent the identification of a particular report and the items thereof;

4. The examination of records and files by the State Auditor and Inspector or the duly authorized agents of the State Auditor and Inspector;

5. The disclosing of information or evidence to the Oklahoma State Bureau of Investigation, Attorney General, Oklahoma State Bureau of Narcotics and Dangerous Drugs Control, any district attorney, or agent of any federal law enforcement agency when the information or evidence is to be used by such officials to investigate or prosecute violations of the criminal provisions of the Uniform Tax Procedure Code or of any state tax law or of any federal crime committed against this state. Any information disclosed to the Oklahoma State Bureau of Investigation, Attorney General, Oklahoma State Bureau of Narcotics and Dangerous Drugs Control, any district attorney, or agent of any federal law enforcement agency shall be kept confidential by such person and not be disclosed except when presented to a court in a prosecution for violation of the tax laws of this state or except as specifically authorized by law, and a violation by the Oklahoma State Bureau of Investigation, Attorney General, Oklahoma State Bureau of Narcotics and Dangerous Drugs Control, district attorney, or agent of any federal law enforcement agency by otherwise releasing the information shall be a felony;

6. The use by any division of the Tax Commission of any information or evidence in the possession of or contained in any report or return filed with any other division of the Tax Commission;

7. The furnishing, at the discretion of the Tax Commission, of any information disclosed by its records or files to any official person or body of this state, any other state, the United States, or foreign country who is concerned with the administration or assessment of any similar tax in this state, any other state or the United States. The provisions of this paragraph shall include the furnishing of information by the Tax Commission to a county assessor to determine the amount of gross household income pursuant to the provisions of Section 8C of Article X of the Oklahoma Constitution or Section 2890 of this title. The Tax Commission shall promulgate rules to give guidance to the county assessors regarding the type of information which may be used by the county assessors in determining the amount of gross household income pursuant to Section 8C of Article X of the Oklahoma Constitution or Section 2890 of this title. The provisions of this paragraph shall also include the furnishing of information to the State Treasurer for the purpose of administration of the Uniform Unclaimed Property Act;

8. The furnishing of information to other state agencies for the limited purpose of aiding in the collection of debts owed by individuals to such requesting agencies;

9. The furnishing of information requested by any member of the general public and stated in the sworn lists or schedules of taxable property of public service corporations organized, existing, or doing business in this state which are submitted to and certified by

the State Board of Equalization pursuant to the provisions of Section 2858 of this title and Section 21 of Article X of the Oklahoma Constitution, provided such information would be a public record if filed pursuant to Sections 2838 and 2839 of this title on behalf of a corporation other than a public service corporation;

10. The furnishing of information requested by any member of the general public and stated in the findings of the Tax Commission as to the adjustment and equalization of the valuation of real and personal property of the counties of the state, which are submitted to and certified by the State Board of Equalization pursuant to the provisions of Section 2865 of this title and Section 21 of Article X of the Oklahoma Constitution;

11. The furnishing of information to an Oklahoma wholesaler of low-point beer, licensed under the provisions of Section 163.1 et seq. of Title 37 of the Oklahoma Statutes, or an association or organization whose membership is comprised of such wholesalers, of the licensed retailers authorized by law to purchase low-point beer in this state or the furnishing of information to a licensed Oklahoma wholesaler of low-point beer of shipments by licensed manufacturers into this state;

12. The furnishing of information as to the issuance or revocation of any tax permit, license or exemption by the Tax Commission as provided for by law. Such information shall be limited to the name of the person issued the permit, license or

exemption, the name of the business entity authorized to engage in business pursuant to the permit, license or exemption, the address of the business entity, and the grounds for revocation;

13. The posting of notice of revocation of any tax permit or license upon the premises of the place of business of any business entity which has had any tax permit or license revoked by the Tax Commission as provided for by law. Such notice shall be limited to the name of the person issued the permit or license, the name of the business entity authorized to engage in business pursuant to the permit or license, the address of the business entity, and the grounds for revocation;

14. The furnishing of information upon written request by any member of the general public as to the outstanding and unpaid amount due and owing by any taxpayer of this state for any delinquent tax, together with penalty and interest, for which a tax warrant or a certificate of indebtedness has been filed pursuant to law;

15. After the filing of a tax warrant pursuant to law, the furnishing of information upon written request by any member of the general public as to any agreement entered into by the Tax Commission concerning a compromise of tax liability for an amount less than the amount of tax liability stated on such warrant;

16. The disclosure of information necessary to complete the performance of any contract authorized by this title to any person with whom the Tax Commission has contracted;

17. The disclosure of information to any person for a purpose as authorized by the taxpayer pursuant to a waiver of confidentiality. The waiver shall be in writing and shall be made upon such form as the Tax Commission may prescribe;

18. The disclosure of information required in order to comply with the provisions of Section 2369 of this title;

19. The disclosure to an employer, as defined in Sections 2385.1 and 2385.3 of this title, of information required in order to collect the tax imposed by Section 2385.2 of this title;

20. The disclosure to a plaintiff of a corporation's last-known address shown on the records of the Franchise Tax Division of the Tax Commission in order for such plaintiff to comply with the requirements of Section 2004 of Title 12 of the Oklahoma Statutes;

21. The disclosure of information directly involved in the resolution of the protest by a taxpayer to an assessment of tax or additional tax or the resolution of a claim for refund filed by a taxpayer, including the disclosure of the pendency of an administrative proceeding involving such protest or claim, to a person called by the Tax Commission as an expert witness or as a witness whose area of knowledge or expertise specifically addresses the issue addressed in the protest or claim for refund. Such disclosure to a witness shall be limited to information pertaining to the specific knowledge of that witness as to the transaction or relationship between taxpayer and witness;

22. The disclosure of information necessary to implement an agreement authorized by Section 2702 of this title when such information is directly involved in the resolution of issues arising out of the enforcement of a municipal sales tax ordinance. Such disclosure shall be to the governing body or to the municipal attorney, if so designated by the governing body;

23. The furnishing of information regarding incentive payments made pursuant to the provisions of Sections 3601 through 3609 of this title or incentive payments made pursuant to the provisions of Sections 3501 through 3508 of this title;

24. The furnishing to a prospective purchaser of any business, or his or her authorized representative, of information relating to any liabilities, delinquencies, assessments or warrants of the prospective seller of the business which have not been filed of record, established, or become final and which relate solely to the seller's business. Any disclosure under this paragraph shall only be allowed upon the presentment by the prospective buyer, or the buyer's authorized representative, of the purchase contract and a written authorization between the parties;

25. The furnishing of information as to the amount of state revenue affected by the issuance or granting of any tax permit, license, exemption, deduction, credit or other tax preference by the Tax Commission as provided for by law. Such information shall be limited to the type of permit, license, exemption, deduction, credit

or other tax preference issued or granted, the date and duration of such permit, license, exemption, deduction, credit or other tax preference and the amount of such revenue. The provisions of this paragraph shall not authorize the disclosure of the name of the person issued such permit, license, exemption, deduction, credit or other tax preference, or the name of the business entity authorized to engage in business pursuant to the permit, license, exemption, deduction, credit or other tax preference;

26. The examination of records and files of a person or entity by the Oklahoma State Bureau of Narcotics and Dangerous Drugs Control pursuant to a court order by a magistrate in whose territorial jurisdiction the person or entity resides, or where the Tax Commission records and files are physically located. Such an order may only be issued upon a sworn application by an agent of the Oklahoma State Bureau of Narcotics and Dangerous Drugs Control, certifying that the person or entity whose records and files are to be examined is the target of an ongoing investigation of a felony violation of the Uniform Controlled Dangerous Substances Act and that information resulting from such an examination would likely be relevant to that investigation. Any records or information obtained pursuant to such an order may only be used by the Oklahoma State Bureau of Narcotics and Dangerous Drugs Control in the investigation and prosecution of a felony violation of the Uniform Controlled Dangerous Substances Act. Any such order issued pursuant to this

paragraph, along with the underlying application, shall be sealed and not disclosed to the person or entity whose records were examined, for a period of ninety (90) days. The issuing magistrate may grant extensions of such period upon a showing of good cause in furtherance of the investigation. Upon the expiration of ninety (90) days and any extensions granted by the magistrate, a copy of the application and order shall be served upon the person or entity whose records were examined, along with a copy of the records or information actually provided by the Tax Commission;

27. The disclosure of information, as prescribed by this paragraph, which is related to the proposed or actual usage of tax credits pursuant to Section 2357.7 of this title, the Small Business Capital Formation Incentive Act or the Rural Venture Capital Formation Incentive Act. Unless the context clearly requires otherwise, the terms used in this paragraph shall have the same meaning as defined by Section 2357.7, 2357.61 or 2357.72 of this title. The disclosure of information authorized by this paragraph shall include:

a. the legal name of any qualified venture capital company, qualified small business capital company, or qualified rural small business capital company,

b. the identity or legal name of any person or entity that is a shareholder or partner of a qualified venture capital company, qualified small business

capital company, or qualified rural small business capital company,

c. the identity or legal name of any Oklahoma business venture, Oklahoma small business venture, or Oklahoma rural small business venture in which a qualified investment has been made by a capital company, or

d. the amount of funds invested in a qualified venture capital company, the amount of qualified investments in a qualified small business capital company or qualified rural small business capital company and the amount of investments made by a qualified venture capital company, qualified small business capital company, or qualified rural small business capital company; ~~or~~

28. The disclosure of specific information as required by Section 46 of Title 62 of the Oklahoma Statutes; or

29. The furnishing of information to the Oklahoma State Regents for Higher Education for the limited purpose of implementing the requirements of Section 4 of this act. Such information shall be limited to the name and address of each individual making and filing an income tax return as a state resident with the Tax Commission.

D. The Tax Commission shall cause to be prepared and made available for public inspection in the office of the Tax Commission in such manner as it may determine an annual list containing the

name and post office address of each person, whether individual, corporate, or otherwise, making and filing an income tax return with the Tax Commission.

It is specifically provided that no liability whatsoever, civil or criminal, shall attach to any member of the Tax Commission or any employee thereof for any error or omission of any name or address in the preparation and publication of the list.

E. The Tax Commission shall prepare or cause to be prepared a report on all provisions of state tax law that reduce state revenue through exclusions, deductions, credits, exemptions, deferrals or other preferential tax treatments. The report shall be prepared not later than October 1 of each even-numbered year and shall be submitted to the Governor, the President Pro Tempore of the Senate and the Speaker of the House of Representatives. The Tax Commission may prepare and submit supplements to the report at other times of the year if additional or updated information relevant to the report becomes available. The report shall include, for the previous fiscal year, the Tax Commission's best estimate of the amount of state revenue that would have been collected but for the existence of each such exclusion, deduction, credit, exemption, deferral or other preferential tax treatment allowed by law. The Tax Commission may request the assistance of other state agencies as may be needed to prepare the report. The Tax Commission is authorized to require any recipient of a tax incentive or tax expenditure to report to the

Tax Commission such information as requested so that the Tax Commission may provide the information to the Incentive Review Committee or fulfill its obligations as required by this subsection. The Tax Commission may require this information to be submitted in an electronic format. The Tax Commission may disallow any claim of a person for a tax incentive due to its failure to file a report as required under the authority of this subsection. The Tax Commission may consult with the Incentive Review Committee to develop a reporting system to obtain the information requested in a manner that is the least burdensome on the taxpayer.

F. It is further provided that the provisions of this section shall be strictly interpreted and shall not be construed as permitting the disclosure of any other information contained in the records and files of the Tax Commission relating to income tax or to any other taxes.

G. Unless otherwise provided for in this section, any violation of the provisions of this section shall constitute a misdemeanor and shall be punishable by the imposition of a fine not exceeding One Thousand Dollars ($1,000.00) or by imprisonment in the county jail for a term not exceeding one (1) year, or by both such fine and imprisonment, and the offender shall be removed or dismissed from office.

H. Offenses described in Section 2376 of this title shall be reported to the appropriate district attorney of this state by the

Tax Commission as soon as the offenses are discovered by the Tax Commission or its agents or employees. The Tax Commission shall make available to the appropriate district attorney or to the authorized agent of the district attorney its records and files pertinent to prosecutions, and such records and files shall be fully admissible as evidence for the purpose of such prosecutions.

SECTION 6. This act shall become effective July 1, 2009.

SECTION 7. It being immediately necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

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