

1 ENGROSSED HOUSE
2 BILL NO. 1063

By: Sherrer of the House

and

Burrage of the Senate

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6
7 An Act relating to court procedure; creating the
8 Oklahoma District Court Improvement Act; providing
9 short title; amending 28 O.S. 2001, Section 86, as
10 amended by Section 2, Chapter 525, O.S.L. 2004 (28
11 O.S. Supp. 2008, Section 86), which relates to fees
12 paid to jurors; modifying persons required to pay fee
13 to the Lengthy Trial Fund; modifying purposes for the
14 Lengthy Trial Fund; modifying exemptions from payment
15 of fee to the Lengthy Trial Fund; amending 38 O.S.
16 2001, Sections 18, as last amended by Section 1,
17 Chapter 234, O.S.L. 2003, 20.1 and 28, as last
18 amended by Section 1, Chapter 339, O.S.L. 2008 (38
19 O.S. Supp. 2008, Sections 18 and 28), which relate to
20 jury service; expanding sources for ascertaining
21 names of persons qualified for jury service;
22 modifying oath; modifying mandatory exemption from
23 jury service; amending 68 O.S. 2001, Section 205, as
24 last amended by Section 5, Chapter 378, O.S.L. 2008
(68 O.S. Supp. 2008, Section 205), which relates to
confidential records and files of the Oklahoma Tax
Commission; expanding exceptions; providing for
noncodification; providing an effective date; and
declaring an emergency.

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

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

1 This act shall be known and may be cited as the "Oklahoma
2 District Court Improvement Act".

3 SECTION 2. AMENDATORY 28 O.S. 2001, Section 86, as
4 amended by Section 2, Chapter 525, O.S.L. 2004 (28 O.S. Supp. 2008,
5 Section 86), is amended to read as follows:

6 Section 86. A. Jurors, whether serving on a petit or grand
7 jury, shall be paid the following fees out of the local court fund:

8 1. For each day's attendance before any court of record, Twenty
9 Dollars (\$20.00); and

10 2. For mileage going to and returning from jury service each
11 day, pursuant to the provisions of the State Travel Reimbursement
12 Act.

13 B. The Court Fund Board of the district court may contract for
14 or provide reimbursement for parking for district court jurors to be
15 paid from the Court Fund. Parking so provided to jurors shall be in
16 lieu of any reimbursement to jurors for parking fees.

17 C. The provisions of this section shall not apply to any person
18 who is summoned for jury duty and who is excused from serving
19 pursuant to the provisions of subsection A of Section 28 of Title 38
20 of the Oklahoma Statutes, beginning on the day the person is excused
21 from service.

22 D. The Supreme Court shall promulgate rules to establish a
23 Lengthy Trial Fund that shall be used to provide full or partial
24

1 wage replacement or wage supplementation to jurors who serve as
2 petit jurors for more than ten (10) days.

3 1. The court rules shall provide for the selection and
4 appointment of an Administrator for the fund; procedures for the
5 administration of the fund, including payments of salaries of the
6 Administrator and other necessary personnel; procedures for the
7 accounting, auditing and investment of money in the Lengthy Trial
8 Fund; and a report by the Supreme Court on the administration of the
9 Lengthy Trial Fund included in its annual report on the judicial
10 branch, setting forth the money collected for and disbursed from the
11 fund.

12 2. The clerk of the court shall collect from each ~~attorney~~
13 person who files a civil case, unless otherwise exempted under the
14 provisions of this section, a fee of Ten Dollars (\$10.00) per case
15 to be paid into the Lengthy Trial Fund. A ~~lawyer~~ person will be
16 deemed to have filed a case at the time the first pleading or other
17 filing ~~on which an individual lawyer's name appears~~ is submitted to
18 the court for filing and opens a new case. All such fees shall be
19 forwarded to the Administrator of the Lengthy Trial Fund for
20 deposit.

21 3. The Administrator shall use the fees deposited in the
22 Lengthy Trial Fund for any of the following:

23 a. to pay full or partial wage replacement ~~or,~~
24

- 1 b. supplementation to jurors whose employers pay less than
2 full regular wages when the period of jury service
3 lasts more than ten (10) days, and
4 c. to pay emergency claims of district court clerks for
5 juror fees.

6 4. The court may pay replacement or supplemental wages of up to
7 Two Hundred Dollars (\$200.00) per day per juror beginning on the
8 eleventh day of jury service. In addition, for any jurors who
9 qualify for payment by serving on a jury for more than ten (10)
10 days, the court may, upon finding that such service posed a
11 significant financial hardship to a juror, even in light of payments
12 made with respect to jury service after the tenth day, award
13 replacement or supplemental wages of up to Fifty Dollars (\$50.00)
14 per day from the fourth to the tenth day of jury service.

15 5. Any juror who is serving or has served on a jury that
16 qualifies for payment from the Lengthy Trial Fund, provided the
17 service commenced on or after the effective date of this act, may
18 submit a request for payment from the Lengthy Trial Fund on a form
19 provided by the Administrator. Payment shall be limited to the
20 difference between the state-paid jury fee and the actual amount of
21 wages a juror earns, up to the maximum level payable, minus any
22 amount the juror actually receives from the employer during the same
23 time period. The form shall disclose the ~~juror's~~ regular wages of
24 the juror, the amount the employer will pay during the term of jury

1 service starting on the eleventh day and thereafter, the amount of
2 replacement or supplemental wages requested, and any other
3 information the Administrator deems necessary for proper payment.
4 The juror shall be required to submit verification from the employer
5 as to the wage information provided to the Administrator, including
6 but not limited to the ~~employee's~~ most recent earnings statement of
7 the employee or similar document, prior to initiation of payment
8 from the fund. If an individual is self-employed or receives
9 compensation other than wages, the individual may provide a sworn
10 affidavit attesting to his or her approximate gross weekly income,
11 together with such other information as the Administrator may
12 require, in order to verify weekly income.

13 6. The following ~~attorneys and causes of action~~ are exempt from
14 payment of the Lengthy Trial Fund fee:

- 15 a. government attorneys entering appearances in the
16 course of their official duties,
- 17 b. ~~pro se litigants,~~
- 18 ~~e.~~ cases in small claims court or the state equivalent
19 thereof, or
- 20 ~~d.~~ c. claims seeking social security disability
21 determinations, individual veterans' compensation or
22 disability determinations, recoupment actions for
23 government backed educational loans or mortgages,
24 child custody and support cases, actions brought in

1 forma pauperis, and any other filings designated by
2 rule that involve minimal use of court resources and
3 that customarily are not afforded the opportunity for
4 a trial by jury.

5 SECTION 3. AMENDATORY 38 O.S. 2001, Section 18, as last
6 amended by Section 1, Chapter 234, O.S.L. 2003 (38 O.S. Supp. 2008,
7 Section 18), is amended to read as follows:

8 Section 18. For the purpose of ascertaining names of all
9 persons qualified for jury service:

10 1. The Commissioner of Public Safety shall cause to be provided
11 to the Administrative Director of the Courts, not later than the
12 first day of October of each year, a list by county of residence of
13 persons who reside in the county, who are eighteen (18) years of age
14 or older, and who are holders of a current driver license or a
15 current identification license issued by the Department of Public
16 Safety. The list shall contain the name, date of birth, and mailing
17 address of each person listed. The list shall be used exclusively
18 for jury selection purposes. The Administrative Director of the
19 Courts and the court clerk shall not copy or permit any person to
20 copy the list or any portion thereof for purposes other than jury
21 selection;

22 2. The Administrator of the Oklahoma Tax Commission shall cause
23 to be provided to the Administrative Director of the Courts, not
24 later than the first day of October of each year, a list of

1 individuals who filed personal state income tax returns for the
2 previous calendar year. The list shall contain the name and mailing
3 address of each person listed. The list shall be used exclusively
4 for jury selection purposes. The Administrative Director of the
5 Courts and the court clerk shall not copy or permit any person to
6 copy the list or any portion thereof for purposes other than jury
7 selection;

8 3. All names and addresses of the persons so listed under the
9 provisions of ~~paragraph 1~~ paragraphs 1 and 2 of this section shall
10 be used thereafter in the selection of juries; provided, however, no
11 jury panel shall be quashed because of a duplication of names;

12 ~~3.—The list~~ 4. All names and addresses of the persons so
13 listed under the provisions of paragraphs 1 and 2 of this section
14 will be furnished by the Administrative Director of the Courts to
15 the court clerks according to the period of time prescribed by the
16 Administrative Director of the Courts;

17 ~~4.~~ 5. The provisions of this section shall not be construed to
18 preclude persons otherwise qualified to serve as jurors from
19 volunteering for jury service in a manner prescribed by the
20 Administrative Director of the Courts; and

21 ~~5.~~ 6. The Administrative Director of the Courts may accept
22 changes or corrections in a mailing address or county of residence
23 of a qualified juror from such qualified juror. Changes may be
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1 | accepted in any manner prescribed by the Administrative Director of
2 | the Courts.

3 | SECTION 4. AMENDATORY 38 O.S. 2001, Section 20.1, is
4 | amended to read as follows:

5 | Section 20.1 A. Each member of the general jury panel, when
6 | reporting for duty as provided for in Section 20 of ~~Title 38 of the~~
7 | ~~Oklahoma Statutes~~ this title, shall take and subscribe to an oath or
8 | affirmation which shall be in substantially the following form:

9 | OATH

10 | I, the undersigned, do solemnly swear or affirm that I am a
11 | citizen of the United States and a resident of the State of
12 | Oklahoma, County of _____. I further swear or affirm that I am
13 | eighteen years of age or older.

14 | I further swear or affirm that I have not been convicted of a
15 | felony for which a period of time equal to the original judgment and
16 | sentence has not expired, or for which I have not been pardoned. I
17 | further swear or affirm that I am not now adjudicated as being
18 | mentally incompetent and that I ~~am not mentally retarded~~ do not have
19 | a cognitive disability.

20 | _____

21 | (Signature or mark of general jury panel member)

22 | _____

23 | (Signature of court clerk)

(Date)

24 |

1 B. The oath or affirmation provided for in subsection A of this
2 section shall be administered by the chief judge of the district
3 court or, during ~~his~~ the absence or disability of the chief judge,
4 by some other judge assigned to the district court in the county,
5 and once subscribed to, shall be maintained in the office of the
6 court clerk as a judicial record.

7 SECTION 5. AMENDATORY 38 O.S. 2001, Section 28, as last
8 amended by Section 1, Chapter 339, O.S.L. 2008 (38 O.S. Supp. 2008,
9 Section 28), is amended to read as follows:

10 Section 28. A. It is the policy of this state that all
11 citizens qualified for jury service pursuant to this section have an
12 obligation to serve on petit juries when summoned by the courts of
13 this state, unless excused.

14 B. All citizens of the United States, residing in this state,
15 having the qualifications of electors of this state, are competent
16 jurors to serve on all grand and petit juries within their counties;
17 provided, that persons over ~~seventy (70)~~ seventy-two (72) years of
18 age and persons who have served as a grand or petit juror during the
19 last two (2) immediately preceding calendar years shall not be
20 compelled to serve as jurors in this state and the court may excuse
21 or discharge any juror drawn and summoned as a grand or petit juror
22 if:

23 1. The prospective juror has a mental or physical condition
24 that causes him or her to be incapable of performing jury service.

1 The juror, or the juror's personal representative, shall provide the
2 court with documentation from a physician licensed to practice
3 medicine verifying that a mental or physical condition renders the
4 person unfit for jury service for a period of up to twenty-four (24)
5 months; or

6 2. Jury service would cause undue or extreme physical or
7 financial hardship to the prospective juror or a person under his or
8 her care or supervision. A judge of the court for which the
9 individual was called to jury service shall make undue or extreme
10 physical or financial hardship determinations. The authority to
11 make these determinations is delegable only to court officials or
12 personnel who are authorized by the laws of this state to function
13 as members of the judiciary. A person requesting to be excused
14 based on a finding of undue or extreme physical or financial
15 hardship shall take all actions necessary to have obtained a ruling
16 on that request by no later than the date on which the individual is
17 scheduled to appear for jury duty. For purposes of this act, "undue
18 or extreme physical or financial hardship" is limited to
19 circumstances in which an individual would be required to abandon a
20 person under his or her personal care or supervision due to the
21 impossibility of obtaining an appropriate substitute caregiver
22 during the period of participation in the jury pool or on the jury,
23 incur costs that would have a substantial adverse impact on the
24 payment of the individual's necessary daily living expenses or on

1 those for whom he or she provides the principle means of support, or
2 suffer physical hardship that would result in illness or disease.
3 Undue or extreme physical or financial hardship does not exist
4 solely based on the fact that a prospective juror will be required
5 to be absent from his or her place of employment. A person
6 requesting a judge to grant an excuse based on undue or extreme
7 physical or financial hardship shall be required to provide the
8 judge with documentation, such as, but not limited to, federal and
9 state income tax returns, medical statements from licensed
10 physicians, proof of dependency or guardianship, and similar
11 documents, which the judge finds to clearly support the request to
12 be excused. Failure to provide satisfactory documentation shall
13 result in a denial of the request to be excused.

14 After two (2) years, a person excused from jury service shall
15 become eligible once again for qualification as a juror unless the
16 person was excused from service permanently. A person is excused
17 from jury service permanently only when the deciding judge
18 determines that the underlying grounds for being excused are of a
19 permanent nature.

20 C. Persons who are not qualified to serve as jurors are:

- 21 1. Justices of the Supreme Court or the Court of Civil Appeals;
- 22 2. Judges of the Court of Criminal Appeals or the district
23 court;
- 24 3. Sheriffs or deputy sheriffs;

1 4. Licensed attorneys engaged in the practice of law;

2 5. Persons who have been convicted of any felony or who have
3 served a term of imprisonment in any penitentiary, state or federal,
4 for the commission of a felony; provided, any such citizen
5 convicted, who has been fully restored to his or her civil rights,
6 shall be eligible to serve as a juror; and

7 6. Legislators during a session of the Legislature or when
8 involved in state business.

9 D. Jailers or law enforcement officers, state or federal, shall
10 be eligible to serve on noncriminal actions only.

11 E. Mothers who are breast-feeding a baby, upon their request,
12 shall be exempt from service as jurors.

13 SECTION 6. AMENDATORY 68 O.S. 2001, Section 205, as last
14 amended by Section 5, Chapter 378, O.S.L. 2008 (68 O.S. Supp. 2008,
15 Section 205), is amended to read as follows:

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

3 B. Except as provided in paragraph 26 of subsection C of this
4 section, neither the Tax Commission nor any employee engaged in the
5 administration of the Tax Commission or charged with the custody of
6 any such records or files shall be required by any court of this
7 state to produce any of the records or files for the inspection of
8 any person or for use in any action or proceeding, except when the
9 records or files or the facts shown thereby are directly involved in
10 an action or proceeding pursuant to the provisions of the Uniform
11 Tax Procedure Code or of the state tax law, or when the
12 determination of the action or proceeding will affect the validity
13 or the amount of the claim of the state pursuant to any state tax
14 law, or when the information contained in the records or files
15 constitutes evidence of violation of the provisions of the Uniform
16 Tax Procedure Code or of any state tax law.

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

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

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

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

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

12 5. The disclosing of information or evidence to the Oklahoma
13 State Bureau of Investigation, Attorney General, Oklahoma State
14 Bureau of Narcotics and Dangerous Drugs Control, any district
15 attorney, or agent of any federal law enforcement agency when the
16 information or evidence is to be used by such officials to
17 investigate or prosecute violations of the criminal provisions of
18 the Uniform Tax Procedure Code or of any state tax law or of any
19 federal crime committed against this state. Any information
20 disclosed to the Oklahoma State Bureau of Investigation, Attorney
21 General, Oklahoma State Bureau of Narcotics and Dangerous Drugs
22 Control, any district attorney, or agent of any federal law
23 enforcement agency shall be kept confidential by such person and not
24 be disclosed except when presented to a court in a prosecution for

1 violation of the tax laws of this state or except as specifically
2 authorized by law, and a violation by the Oklahoma State Bureau of
3 Investigation, Attorney General, Oklahoma State Bureau of Narcotics
4 and Dangerous Drugs Control, district attorney, or agent of any
5 federal law enforcement agency by otherwise releasing the
6 information shall be a felony;

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

11 7. The furnishing, at the discretion of the Tax Commission, of
12 any information disclosed by its records or files to any official
13 person or body of this state, any other state, the United States, or
14 foreign country who is concerned with the administration or
15 assessment of any similar tax in this state, any other state or the
16 United States. The provisions of this paragraph shall include the
17 furnishing of information by the Tax Commission to a county assessor
18 to determine the amount of gross household income pursuant to the
19 provisions of Section 8C of Article X of the Oklahoma Constitution
20 or Section 2890 of this title. The Tax Commission shall promulgate
21 rules to give guidance to the county assessors regarding the type of
22 information which may be used by the county assessors in determining
23 the amount of gross household income pursuant to Section 8C of
24 Article X of the Oklahoma Constitution or Section 2890 of this

1 title. The provisions of this paragraph shall also include the
2 furnishing of information to the State Treasurer for the purpose of
3 administration of the Uniform Unclaimed Property Act;

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

7 9. The furnishing of information requested by any member of the
8 general public and stated in the sworn lists or schedules of taxable
9 property of public service corporations organized, existing, or
10 doing business in this state which are submitted to and certified by
11 the State Board of Equalization pursuant to the provisions of
12 Section 2858 of this title and Section 21 of Article X of the
13 Oklahoma Constitution, provided such information would be a public
14 record if filed pursuant to Sections 2838 and 2839 of this title on
15 behalf of a corporation other than a public service corporation;

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

23 11. The furnishing of information to an Oklahoma wholesaler of
24 low-point beer, licensed under the provisions of Section 163.1 et

1 | seq. of Title 37 of the Oklahoma Statutes, or an association or
2 | organization whose membership is comprised of such wholesalers, of
3 | the licensed retailers authorized by law to purchase low-point beer
4 | in this state or the furnishing of information to a licensed
5 | Oklahoma wholesaler of low-point beer of shipments by licensed
6 | manufacturers into this state;

7 | 12. The furnishing of information as to the issuance or
8 | revocation of any tax permit, license or exemption by the Tax
9 | Commission as provided for by law. Such information shall be
10 | limited to the name of the person issued the permit, license or
11 | exemption, the name of the business entity authorized to engage in
12 | business pursuant to the permit, license or exemption, the address
13 | of the business entity, and the grounds for revocation;

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

22 | 14. The furnishing of information upon written request by any
23 | member of the general public as to the outstanding and unpaid amount
24 | due and owing by any taxpayer of this state for any delinquent tax,

1 together with penalty and interest, for which a tax warrant or a
2 certificate of indebtedness has been filed pursuant to law;

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

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

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

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

17 19. The disclosure to an employer, as defined in Sections
18 2385.1 and 2385.3 of this title, of information required in order to
19 collect the tax imposed by Section 2385.2 of this title;

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

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

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

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

22 24. The furnishing to a prospective purchaser of any business,
23 or his or her authorized representative, of information relating to
24 any liabilities, delinquencies, assessments or warrants of the

1 prospective seller of the business which have not been filed of
2 record, established, or become final and which relate solely to the
3 seller's business. Any disclosure under this paragraph shall only
4 be allowed upon the presentment by the prospective buyer, or the
5 buyer's authorized representative, of the purchase contract and a
6 written authorization between the parties;

7 25. The furnishing of information as to the amount of state
8 revenue affected by the issuance or granting of any tax permit,
9 license, exemption, deduction, credit or other tax preference by the
10 Tax Commission as provided for by law. Such information shall be
11 limited to the type of permit, license, exemption, deduction, credit
12 or other tax preference issued or granted, the date and duration of
13 such permit, license, exemption, deduction, credit or other tax
14 preference and the amount of such revenue. The provisions of this
15 paragraph shall not authorize the disclosure of the name of the
16 person issued such permit, license, exemption, deduction, credit or
17 other tax preference, or the name of the business entity authorized
18 to engage in business pursuant to the permit, license, exemption,
19 deduction, credit or other tax preference;

20 26. The examination of records and files of a person or entity
21 by the Oklahoma State Bureau of Narcotics and Dangerous Drugs
22 Control pursuant to a court order by a magistrate in whose
23 territorial jurisdiction the person or entity resides, or where the
24 Tax Commission records and files are physically located. Such an

1 order may only be issued upon a sworn application by an agent of the
2 Oklahoma State Bureau of Narcotics and Dangerous Drugs Control,
3 certifying that the person or entity whose records and files are to
4 be examined is the target of an ongoing investigation of a felony
5 violation of the Uniform Controlled Dangerous Substances Act and
6 that information resulting from such an examination would likely be
7 relevant to that investigation. Any records or information obtained
8 pursuant to such an order may only be used by the Oklahoma State
9 Bureau of Narcotics and Dangerous Drugs Control in the investigation
10 and prosecution of a felony violation of the Uniform Controlled
11 Dangerous Substances Act. Any such order issued pursuant to this
12 paragraph, along with the underlying application, shall be sealed
13 and not disclosed to the person or entity whose records were
14 examined, for a period of ninety (90) days. The issuing magistrate
15 may grant extensions of such period upon a showing of good cause in
16 furtherance of the investigation. Upon the expiration of ninety
17 (90) days and any extensions granted by the magistrate, a copy of
18 the application and order shall be served upon the person or entity
19 whose records were examined, along with a copy of the records or
20 information actually provided by the Tax Commission;

21 27. The disclosure of information, as prescribed by this
22 paragraph, which is related to the proposed or actual usage of tax
23 credits pursuant to Section 2357.7 of this title, the Small Business
24 Capital Formation Incentive Act or the Rural Venture Capital

1 Formation Incentive Act. Unless the context clearly requires
2 otherwise, the terms used in this paragraph shall have the same
3 meaning as defined by Section 2357.7, 2357.61 or 2357.72 of this
4 title. The disclosure of information authorized by this paragraph
5 shall include:

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

9 b. the identity or legal name of any person or entity
10 that is a shareholder or partner of a qualified
11 venture capital company, qualified small business
12 capital company, or qualified rural small business
13 capital company,

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

18 d. the amount of funds invested in a qualified venture
19 capital company, the amount of qualified investments
20 in a qualified small business capital company or
21 qualified rural small business capital company and the
22 amount of investments made by a qualified venture
23 capital company, qualified small business capital
24

1 company, or qualified rural small business capital
2 company; ~~or~~

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

5 29. The disclosure of information required in order to comply
6 with the provisions of Section 18 of Title 38 of the Oklahoma
7 Statutes.

8 D. The Tax Commission shall cause to be prepared and made
9 available for public inspection in the office of the Tax Commission
10 in such manner as it may determine an annual list containing the
11 name and post office address of each person, whether individual,
12 corporate, or otherwise, making and filing an income tax return with
13 the Tax Commission.

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

18 E. The Tax Commission shall prepare or cause to be prepared a
19 report on all provisions of state tax law that reduce state revenue
20 through exclusions, deductions, credits, exemptions, deferrals or
21 other preferential tax treatments. The report shall be prepared not
22 later than October 1 of each even-numbered year and shall be
23 submitted to the Governor, the President Pro Tempore of the Senate
24 and the Speaker of the House of Representatives. The Tax Commission

1 may prepare and submit supplements to the report at other times of
2 the year if additional or updated information relevant to the report
3 becomes available. The report shall include, for the previous
4 fiscal year, the Tax Commission's best estimate of the amount of
5 state revenue that would have been collected but for the existence
6 of each such exclusion, deduction, credit, exemption, deferral or
7 other preferential tax treatment allowed by law. The Tax Commission
8 may request the assistance of other state agencies as may be needed
9 to prepare the report. The Tax Commission is authorized to require
10 any recipient of a tax incentive or tax expenditure to report to the
11 Tax Commission such information as requested so that the Tax
12 Commission may provide the information to the Incentive Review
13 Committee or fulfill its obligations as required by this subsection.
14 The Tax Commission may require this information to be submitted in
15 an electronic format. The Tax Commission may disallow any claim of
16 a person for a tax incentive due to its failure to file a report as
17 required under the authority of this subsection. The Tax Commission
18 may consult with the Incentive Review Committee to develop a
19 reporting system to obtain the information requested in a manner
20 that is the least burdensome on the taxpayer.

21 F. It is further provided that the provisions of this section
22 shall be strictly interpreted and shall not be construed as
23 permitting the disclosure of any other information contained in the
24

1 records and files of the Tax Commission relating to income tax or to
2 any other taxes.

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

10 H. Offenses described in Section 2376 of this title shall be
11 reported to the appropriate district attorney of this state by the
12 Tax Commission as soon as the offenses are discovered by the Tax
13 Commission or its agents or employees. The Tax Commission shall
14 make available to the appropriate district attorney or to the
15 authorized agent of the district attorney its records and files
16 pertinent to prosecutions, and such records and files shall be fully
17 admissible as evidence for the purpose of such prosecutions.

18 SECTION 7. This act shall become effective July 1, 2009.

19 SECTION 8. 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 26th day of February,
2 2009.

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5 Presiding Officer of the House of
6 Representatives

7 Passed the Senate the ____ day of _____, 2009.

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10 Presiding Officer of the Senate

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