

1 ENGROSSED SENATE
2 BILL NO. 982

By: Ford of the Senate

3 and

4 Thomsen of the House

5
6
7 [higher education - Oklahoma Higher Learning Access
8 Program Act - codification - effective date -
9 emergency]

10

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

12 SECTION 1. AMENDATORY 70 O.S. 2001, Section 2603, as
13 last amended by Section 2, Chapter 350, O.S.L. 2008 (70 O.S. Supp.
14 2008, Section 2603), is amended to read as follows:

15 Section 2603. A. To be eligible to participate in the Oklahoma
16 Higher Learning Access Program and to qualify for an award which
17 includes payment of an amount equivalent to resident tuition or
18 other tuition pursuant to Section 2604 of this title for the first
19 semester or other academic unit of postsecondary enrollment, a
20 student shall:

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

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

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

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

17 b. have graduated within the previous three (3) years
18 from a high school not accredited by the State Board
19 of Education with a minimum 2.5 cumulative grade point
20 average on a 4.0 scale for all work attempted in
21 grades nine through twelve and have achieved a

22 composite score of 22 or higher on the ACT test, or

23 c. have satisfactorily completed within the previous
24 three (3) years an educational program that was

1 provided through a means other than a public or
2 private school and have achieved a composite score of
3 22 or higher on the ACT test;

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

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

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

11 8. Have established financial need according to the provisions
12 of Section 2605 of this title and standards and provisions
13 promulgated by the Oklahoma State Regents for Higher Education.

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

16 1. ~~Achieve a minimum cumulative grade point average of 2.0 on a~~
17 ~~4.0 scale or its equivalent for courses taken through the student's~~
18 ~~sophomore year and achieve a minimum grade point average of 2.5 on a~~
19 ~~4.0 scale or its equivalent for courses taken during the student's~~
20 ~~junior year and thereafter. The provisions of this paragraph shall~~
21 ~~not apply to any student who has received an Oklahoma Higher~~
22 ~~Learning Access Program benefit award prior to the 2010-2011 school~~
23 ~~year;~~

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1 ~~2-~~ Maintain good academic standing and satisfactory academic
2 progress according to standards of the Oklahoma State Regents for
3 Higher Education and the institution of higher learning in which the
4 student is enrolled;

5 ~~3-~~ 2. Comply with the standards related to maintenance of
6 eligibility as promulgated by the Oklahoma State Regents for Higher
7 Education; and

8 ~~4-~~ 3. Refrain from conduct that leads to expulsion or
9 suspension of more than one semester from an institution of higher
10 education. A student who violates the provisions of this paragraph
11 shall permanently lose eligibility for program benefits. The
12 provisions of this paragraph shall become effective January 1, 2008.

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

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

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

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

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

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

22 C. Subject to the availability of funds, an amount equivalent
23 to the tuition for any eligible Oklahoma Higher Learning Access
24 Program student enrolled in a public postsecondary vocational-

1 technical program or course for the purpose set forth in Section
2 2602 of this title shall be awarded by allocation from the Oklahoma
3 Higher Learning Access Trust Fund. Provided, such allocation shall
4 not exceed the amount a student would have received for comparable
5 enrollment at a two-year institution within The Oklahoma State
6 System of Higher Education.

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

18 2. The Oklahoma State Regents for Higher Education may award
19 the Oklahoma Higher Learning Access Program benefits for a student's
20 first semester or other academic unit of postsecondary enrollment
21 taken more than three (3) years after the student graduates from
22 high school or completes an educational program equivalent to high
23 school graduation as authorized in Section 2603 of this title if the
24 student is a member of the Armed Forces of the United States, the

1 Reserve Corps of the Armed Forces of the United States, or the
2 Oklahoma National Guard, and is ordered to active duty or active
3 duty for special work or training and due to the duty commitment the
4 student is unable to enroll prior to the end of the three-year
5 period. Such three-year period shall be extended by the length of
6 the term of duty.

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

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

17 E. Benefits awarded under the Oklahoma Higher Learning Access
18 Program shall be awarded to all eligible applicants without any
19 limitation on the number of awards in any year other than the amount
20 of funds available for the program and the number of eligible
21 applicants. Subject to the provisions of subsection F of this
22 section, if funds are not sufficient to provide awards for all
23 eligible applicants, the Oklahoma State Regents for Higher Education
24 shall make awards on the basis of need. Provided, the Oklahoma

1 State Regents for Higher Education shall take into consideration
2 other grants and scholarships received by an eligible applicant when
3 making awards.

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

17 SECTION 3. AMENDATORY 70 O.S. 2001, Section 2605, as
18 last amended by Section 4, Chapter 350, O.S.L. 2008 (70 O.S. Supp.
19 2008, Section 2605), is amended to read as follows:

20 Section 2605. A. Each school year, every fifth- through ninth-
21 grade student in the public and private schools of this state and
22 students who are educated by other means and are in the equivalent
23 of the fifth through ninth grade shall be apprised, together with
24 the parent, custodial parent, or guardian of the student, of the

1 opportunity for access to higher learning under the Oklahoma Higher
2 Learning Access Program. The Oklahoma State Regents for Higher
3 Education and the State Board of Education shall develop, promote,
4 and coordinate a public awareness program to be utilized in making
5 students and parents aware of the Oklahoma Higher Learning Access
6 Program.

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

18 C. Students who qualify on the basis of financial need
19 according to subsection D of this section and the standards and
20 provisions promulgated by the Oklahoma State Regents for Higher
21 Education shall be given the opportunity throughout the eighth-,
22 ninth-, and tenth-grade years, for students enrolled in a public or
23 private school, or between the ages of thirteen (13) and fifteen
24 (15), for students who are educated by other means, to enter into

1 participation in the program by agreeing to, throughout the
2 remainder of their school years or educational program:

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

5 2. Refrain from substance abuse;

6 3. Refrain from commission of crimes or delinquent acts;

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

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

11 6. Participate in program activities.

12 The contact person shall maintain the agreements, which shall be
13 executed on forms provided by the Oklahoma State Regents for Higher
14 Education and managed according to regulations promulgated by the
15 Oklahoma State Regents for Higher Education, and the contact person
16 shall monitor compliance of the student with the terms of the
17 agreement. The Oklahoma State Regents for Higher Education are
18 authorized to process student agreements and verify compliance with
19 the agreements. Students failing to comply with the terms of the
20 agreement shall not be eligible for the awards provided in Section
21 2604 of this title.

22 D. A student shall not be found to be in financial need for
23 purposes of the Oklahoma Higher Learning Access Program if:

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

15 2. At the time the student begins postsecondary education and
16 prior to receiving any Oklahoma Higher Learning Access Program
17 benefit award, the income from taxable and nontaxable sources of the
18 student's parent(s) exceeds One Hundred Thousand Dollars
19 (\$100,000.00) per year.

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

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

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

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

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

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

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

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

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

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

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

7 G. Students who are enrolled in a school district located in
8 this state that serves students who reside in both this state and an
9 adjacent state pursuant to a contract as authorized in Section 5-
10 117.1 of this title, are in the eleventh- and twelfth-grade during
11 the 2006-2007 school year, and who were denied participation in the
12 program shall be allowed to enter or reenter into participation in
13 the program by entering into agreements as set forth in subsections
14 C and D of this section by June 1, 2008.

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

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

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

7 K. Students participating in the Oklahoma Higher Learning
8 Access Program shall provide their social security number or their
9 student identification number used by their school to the Oklahoma
10 State Regents for Higher Education. The Regents shall keep the
11 numbers confidential and use them only for administrative purposes.

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

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

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

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

24 3. Expiration of OHLAP benefits.

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

5 C. OHLAP award recipients who do not comply with the
6 requirements of subsection A of this section shall reimburse the
7 Oklahoma Higher Learning Access Trust Fund in an amount equivalent
8 to the OHLAP award(s) received by the individual. Each year of
9 residency in this state established pursuant to subsection B of this
10 section to meet the requirements set forth in subsection A of this
11 section shall reduce the amount of reimbursement required in this
12 subsection by one full or partial year of OHLAP award(s) received by
13 the individual beginning with the first award received. No interest
14 or penalties shall be applicable to the reimbursement amount,
15 subject to adherence to the repayment schedule established pursuant
16 to subsection D of this section.

17 D. The Oklahoma State Regents for Higher Education in
18 collaboration with the Oklahoma Tax Commission shall administer the
19 provisions of this section. The Regents shall establish payment
20 schedules for individuals who are determined to be subject to
21 reimbursement of OHLAP award(s) pursuant to this section. The
22 Regents are authorized to assess interest on outstanding balances
23 and penalties to individuals for failure to make timely payments
24 pursuant to the established payment schedules. The Regents may

1 retain ten percent (10%) of amounts collected for reimbursement of
2 OHLAP awards pursuant to this section to recover amounts expended to
3 administer the provisions of this section. The Regents shall
4 deposit the remaining ninety percent (90%) of amounts collected
5 pursuant to this section in the Oklahoma Higher Learning Access
6 Trust Fund.

7 E. The provisions of this section shall not apply to any
8 Oklahoma Higher Learning Access Program participant who graduates
9 from high school or the equivalent prior to the 2013-2014 school
10 year.

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

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

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

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

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

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

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

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

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

1 Investigation, Attorney General, Oklahoma State Bureau of Narcotics
2 and Dangerous Drugs Control, district attorney, or agent of any
3 federal law enforcement agency by otherwise releasing the
4 information shall be a felony;

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

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

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1 furnishing of information to the State Treasurer for the purpose of
2 administration of the Uniform Unclaimed Property Act;

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

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

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

22 11. The furnishing of information to an Oklahoma wholesaler of
23 low-point beer, licensed under the provisions of Section 163.1 et
24 seq. of Title 37 of the Oklahoma Statutes, or an association or

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

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

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

21 14. The furnishing of information upon written request by any
22 member of the general public as to the outstanding and unpaid amount
23 due and owing by any taxpayer of this state for any delinquent tax,
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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 furnishing of information to the Oklahoma State Regents
6 for Higher Education for the limited purpose of implementing the
7 requirements of Section 4 of this act. Such information shall be
8 limited to the name and address of each individual making and filing
9 an income tax return as a state resident with the Tax Commission.

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

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

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

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

23 F. It is further provided that the provisions of this section
24 shall be strictly interpreted and shall not be construed as

1 permitting the disclosure of any other information contained in the
2 records and files of the Tax Commission relating to income tax or to
3 any other taxes.

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

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

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

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

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