

ENROLLED SENATE
BILL NO. 119

By: Johnson (Mike) and Myers of
the Senate

and

Miller and Martin (Scott)
of the House

An Act relating to the Oklahoma Tax Commission;
making appropriations; stating purposes; requiring
budgeting in certain categories and amounts;
requiring certain performance measures; providing for
duties and compensation of employees; providing
budgetary limitations; providing lapse dates;
requiring and prohibiting certain budget procedures;
providing an effective date; and declaring an
emergency.

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

SECTION 1. There is hereby appropriated to the Oklahoma Tax Commission from any monies not otherwise appropriated from the General Revenue Fund of the State Treasury for the fiscal year ending June 30, 2010, the sum of One Million Five Hundred Thousand Dollars (\$1,500,000.00) or so much thereof as may be necessary to perform the duties imposed upon the Oklahoma Tax Commission by law.

SECTION 2. There is hereby appropriated to the Oklahoma Tax Commission from any monies not otherwise appropriated from the General Revenue Fund of the State Treasury for the fiscal year ending June 30, 2010, the sum of One Hundred Thousand Dollars (\$100,000.00) or so much thereof as may be necessary to perform the

duties imposed upon the Oklahoma State University Center for Local Government Technology by law.

SECTION 3. For the fiscal year ending June 30, 2010, the Oklahoma Tax Commission shall budget all funds in the following categories and amounts:

<u>Category</u>	<u>Appropriation</u>	<u>Total</u>
Headquarters/Administration	\$ 2,385,149.00	\$ 2,961,653.00
Central Processing	2,112,948.00	8,535,784.00
Taxpayer Services	5,344,206.00	12,526,825.00
Tax Administration	1,222,418.00	1,703,737.00
Compliance Program	16,506,117.00	43,707,642.00
Legal Services	2,008,635.00	3,932,502.00
Motor Vehicle	4,689,039.00	13,390,232.00
Ad Valorem Programs	2,245,512.00	53,939,990.00
Management Services	9,789,699.00	19,873,592.00
Film Rebate Program	<u>0.00</u>	<u>5,000,000.00</u>
TOTAL	\$46,303,723.00	\$165,571,957.00

The agency shall develop outcome-based performance measures for each budget category.

SECTION 4. The duties and compensation of employees, not otherwise prescribed by law, necessary to perform the duties imposed upon the Oklahoma Tax Commission by law shall be set by the Oklahoma Tax Commission. The Oklahoma Tax Commission for the fiscal year ending June 30, 2010, shall be subject to the following budgetary limitations on full-time-equivalent employees and expenditures excluding expenditures for capital and special projects, except as

may be authorized pursuant to the provisions of Section 3603 of Title 74 of the Oklahoma Statutes:

<u>Budgetary Limitation</u>	<u>Amount</u>
Full-time-equivalent Employees	1,150.0
Lease-Purchase Agreements	\$1,000,000.00

SECTION 5. Appropriations made by Section 59 of Enrolled Senate Bill No. 216 of the 1st Session of the 52nd Oklahoma Legislature, not including appropriations made for capital outlay purposes, may be budgeted for the fiscal year ending June 30, 2010 (hereafter FY-10) or may be budgeted for the fiscal year ending June 30, 2011 (hereafter FY-11). Funds budgeted for FY-10 may be encumbered only through June 30, 2010, and must be expended by November 15, 2010. Any funds remaining after November 15, 2010, and not budgeted for FY-11, shall lapse to the credit of the proper fund for the then current fiscal year. Funds budgeted for FY-11 may be encumbered only through June 30, 2011. Any funds remaining after November 15, 2011, shall lapse to the credit of the proper fund for the then current fiscal year. These appropriations may not be budgeted in both fiscal years simultaneously. Funds budgeted in FY-10, and not required to pay obligations for that fiscal year, may be budgeted for FY-11, after the agency to which the funds have been appropriated has prepared and submitted a budget work program revision removing these funds from the FY-10 budget work program and after such revision has been approved by the Office of State Finance.

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.

Passed the Senate the 20th day of May, 2009.

Presiding Officer of the Senate

Passed the House of Representatives the 21st day of May, 2009.

Presiding Officer of the House
of Representatives