

ENROLLED SENATE  
BILL NO. 1759

By: Sykes, Jolley, Aldridge and  
Ivester of the Senate

and

Murphey, Faught, Tibbs and  
Kern of the House

An Act relating to public finance; enacting the Stimulus Transparency Act; amending Section 1, Chapter 327, O.S.L. 2007 (62 O.S. Supp. 2009, Section 46), which relates to the Taxpayer Transparency Act; defining term; requiring certain website to contain information relating to stimulus fund expenditures; specifying time period when information to be available; requiring State Auditor and Inspector to provide public access related to stimulus funding; prescribing content; imposing requirements related to tax credit disclosure; amending Section 3, Chapter 322, O.S.L. 2009 (74 O.S. Supp. 2009, Section 85.33B), which relates to state purchase card transactions; requiring institutions of higher education to provide certain information; establishing Oklahoma State Government 2.0 pilot program; imposing duties on State Governmental Technology Applications Review Board; requiring certain standards related to open technology; requiring schedule for publication and update of information; requiring directory and link to data feeds; authorizing certain events and contests; providing for application process; requiring display of instructions regarding application process; requiring compliance by state governmental entities; requiring standardized policies; defining terms; providing for

codification; providing for noncodification; 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:

This act shall be known and may be cited as the "Stimulus Transparency Act".

SECTION 2. AMENDATORY Section 1, Chapter 327, O.S.L. 2007 (62 O.S. Supp. 2009, Section 46), is amended to read as follows:

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

B. As used in the Taxpayer Transparency Act:

1. "Single website" means a website that allows the public to access information identified in subsection C of this section without any fee or charge to the public for such access;

2. "Expenditure of state funds" means the disbursement of state funds, whether appropriated or nonappropriated, excluding:

- a. the transfer of funds between two state agencies,
- b. payments of state or federal assistance to an individual,
- c. child support payments, and
- d. refunds issued by the Oklahoma Tax Commission resulting from the overpayment of tax;

3. "Incentive payments" means payments made under the Oklahoma Quality Jobs Program Act, Saving Quality Jobs Act, Oklahoma Quality

Jobs Incentive Leverage Act, Small Employer Quality Jobs Incentive Act, Oklahoma Specialized Quality Investment Act and Oklahoma Quality Investment Act; ~~and~~

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

5. "Stimulus funds expenditure" means the disbursement by state agencies of federal funds received pursuant to the federal American Recovery and Reinvestment Act of 2009.

C. No later than January 1, 2008, the Office of State Finance shall develop and operate a single website accessible by the public. The website shall include aggregate information on state revenue, expenditures and incentive payments and information on state tax preferences as contained in the tax expenditure report published by the Oklahoma Tax Commission pursuant to subsection E of Section 205 of Title 68 of the Oklahoma Statutes. No later than January 1, 2009, the website shall include search capabilities.

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

1. For the expenditure of state funds or incentive payments:
  - a. the name and principal location of the entity and/or recipients of the funds, excluding release of information relating to an individual's place of residence, release of information prohibited by subsection D of Section 24A.7 of Title 51 of the Oklahoma Statutes or by federal law relating to privacy rights,
  - b. the amount of state funds expended,
  - c. the type of transaction,
  - d. the funding or expending agency, and

- e. a descriptive purpose of the funding action or expenditure; and

2. For stimulus fund expenditures:

- a. a link to the name and principal location of the entity and/or recipients of the funds regardless of amount,
- b. the amount of stimulus funds expended,
- c. the funding or expending agency, and
- d. a descriptive purpose of the funding action or expenditure; and

3. For each tax credit, information, including but not limited to:

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

E. The single website provided for in subsection C of this section shall include data on state revenue, expenditures and incentive payments for the fiscal year 2007 and each fiscal year thereafter ~~and~~, on state tax credits for tax year 2007 and each tax year thereafter, and on stimulus fund expenditures for the fiscal year 2009 and each fiscal year thereafter. Such data shall be available on the single website no later than one hundred twenty (120) days after the last day of the preceding fiscal year; provided, data on stimulus fund expenditures for the fiscal year 2009 shall be available on the single website within one hundred twenty (120) days after the effective date of this act.

F. The Oklahoma Tax Commission, the Office of the State Treasurer, all institutions of The Oklahoma State System of Higher Education and any other state agency shall provide to the Office of

State Finance such information as is necessary to accomplish the purposes of ~~this act~~ the Taxpayer Transparency Act.

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

H. Nothing in ~~this act~~ the Taxpayer Transparency Act shall require the disclosure of information which is required to be kept confidential by state or federal law.

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

J. The State Auditor and Inspector shall maintain a website providing public access to the documentation of stimulus funding pursuant to the requirements of this section. The website shall provide a list of all stimulus fund expenditures regardless of amount. The entire list of stimulus fund expenditures and each of the related content requirements as detailed in subsection D of this section shall be available for export in standardized formats including but not limited to eXtensible Markup Language (XML) and Comma Separated Value (CSV) formats. The list of expenditures shall include searchable functionality including but not limited to the ability to search the expenditures by the name of the entity receiving funding, name of entity processing funding and name of entity benefiting from funding.

K. Information about tax credits subject to disclosure pursuant to this section shall include the identity of all taxpayers or organizations having any part in the chain of custody or claim to the credit or credits at any time during the credit's existence.

SECTION 3. AMENDATORY Section 3, Chapter 322, O.S.L. 2009 (74 O.S. Supp. 2009, Section 85.33B), is amended to read as follows:

Section 85.33B A. On a monthly basis the Director of Central Purchasing and institutions of higher education shall provide to the Office of State Finance a complete listing in electronic format of all transactions occurring with the aid of a state purchase card. The list shall contain the name of the purchaser and purchasing agency, amount of purchase, and all available descriptions of items purchased.

B. Upon receipt of the list described in subsection A of this section, the Office of State Finance shall allow the public access to the list in searchable format through its website defined in Section 46 of Title 62 of the Oklahoma Statutes.

SECTION 4. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 34.11.2 of Title 62, unless there is created a duplication in numbering, reads as follows:

A. There is hereby established the Oklahoma State Government 2.0 pilot program.

B. The State Governmental Technology Applications Review Board shall consider and may approve a standardized social media policy for use by state agencies, boards, commissions and public trusts having the State of Oklahoma as a beneficiary.

C. The board shall establish open technology standards and a schedule by which state agencies, boards, commissions and public trusts having the State of Oklahoma as a beneficiary shall utilize these standards to provide citizens with web-based interactivity to state government services. Whenever possible these standards shall match commonly used standards by other government entities.

D. The board shall set a schedule by which state agencies, boards, commissions and public trusts having the State of Oklahoma as a beneficiary shall publish and update convenience information sets which shall be accessible through standardized application programming interfaces and published in standardized formats including but not limited to eXtensible Markup Language (XML) and

Comma Separated Value (CSV) formats. The board shall establish application programming interface standards which enable access to convenience information sets. The schedule shall place an emphasis on first making accessible convenience information sets most commonly requested in open records requests. A directory and link to all available convenience information sets shall be prominently featured on the portal system referenced in Section 34.24 of Title 62 of the Oklahoma Statutes and if possible linked to the [data.gov](https://data.gov) web portal.

E. The board may conduct events and contests to provide recognition of software application development provided that the application being recognized utilizes standards established in this section to the benefit of the citizens of Oklahoma.

F. The board shall establish an application process through which applicants can request the scheduled implementation of application programming interfaces, creation of open technology standards and publication of convenience information sets pursuant to the provisions of this section. Instructions regarding the application process shall be prominently featured on the portal system referenced in Section 34.24 of Title 62 of the Oklahoma Statutes.

G. State agencies, boards, commissions and public trusts having the State of Oklahoma as a beneficiary shall comply with the policies, schedules and standards established by this section.

H. The board shall implement standardized policies by which state agencies may accept terms of service related to liability issues for the usage of social media services, contracts for technology products and technology service contracts provided the liability clause in the terms of service or contract contains standard language including a liability agreement which is considered customary or largely similar to terms of service agreed to or contracts entered into by other government entities and private sector enterprises.

I. For the purposes of this section, "open technology standards" are widely accepted standards and mechanisms for the web-based connectivity and asynchronous communication between software programs. "Application programming interface" is a standardized

interface enabling a standard form of connectivity between convenience information sets and software programs, and "convenience information sets" are sets of information which are subject to public access under the Oklahoma Open Records Act and which do not contain personally identifiable information.

SECTION 5. 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 28th day of May, 2010.

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Presiding Officer of the Senate

Passed the House of Representatives the 19th day of April, 2010.

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Presiding Officer of the House  
of Representatives