

THE HOUSE OF REPRESENTATIVES
Tuesday, February 24, 2009

House Bill No. 1063

HOUSE BILL NO. 1063 - By: SHERRER of the House and BURRAGE of the Senate.

An Act relating to court procedure; creating the Oklahoma District Court Improvement Act; providing short title; amending 28 O.S. 2001, Section 86, as amended by Section 2, Chapter 525, O.S.L. 2004 (28 O.S. Supp. 2008, Section 86), which relates to fees paid to jurors; modifying persons required to pay fee to the Lengthy Trial Fund; modifying purposes for the Lengthy Trial Fund; modifying exemptions from payment of fee to the Lengthy Trial Fund; amending 38 O.S. 2001, Sections 18, as last amended by Section 1, Chapter 234, O.S.L. 2003, 20.1 and 28, as last amended by Section 1, Chapter 339, O.S.L. 2008 (38 O.S. Supp. 2008, Sections 18 and 28), which relate to jury service; expanding sources for ascertaining names of persons qualified for jury service; modifying oath; modifying mandatory exemption from jury service; amending 68 O.S. 2001, Section 205, as last amended by Section 5, Chapter 378, O.S.L. 2008 (68 O.S. Supp. 2008, Section 205), 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:

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

3 This act shall be known and may be cited as the “Oklahoma District Court
4 Improvement Act”.

5 SECTION 2. AMENDATORY 28 O.S. 2001, Section 86, as amended by Section
6 2, Chapter 525, O.S.L. 2004 (28 O.S. Supp. 2008, Section 86), is amended to read as
7 follows:

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

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

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

7 B. The Court Fund Board of the district court may contract for or provide
8 reimbursement for parking for district court jurors to be paid from the Court Fund.
9 Parking so provided to jurors shall be in lieu of any reimbursement to jurors for parking
10 fees.

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

15 D. The Supreme Court shall promulgate rules to establish a Lengthy Trial Fund
16 that shall be used to provide full or partial wage replacement or wage supplementation to
17 jurors who serve as petit jurors for more than ten (10) days.

18 1. The court rules shall provide for the selection and appointment of an
19 Administrator for the fund; procedures for the administration of the fund, including
20 payments of salaries of the Administrator and other necessary personnel; procedures for
21 the accounting, auditing and investment of money in the Lengthy Trial Fund; and a
22 report by the Supreme Court on the administration of the Lengthy Trial Fund included

1 in its annual report on the judicial branch, setting forth the money collected for and
2 disbursed from the fund.

3 2. The clerk of the court shall collect from each ~~attorney~~ person who files a civil
4 case, unless otherwise exempted under the provisions of this section, a fee of Ten Dollars
5 (\$10.00) per case to be paid into the Lengthy Trial Fund. A ~~lawyer~~ person will be deemed
6 to have filed a case at the time the first pleading or other filing ~~on which an individual~~
7 ~~lawyer's name appears~~ is submitted to the court for filing and opens a new case. All such
8 fees shall be forwarded to the Administrator of the Lengthy Trial Fund for deposit.

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

- 11 a. to pay full or partial wage replacement ~~or,~~
- 12 b. supplementation to jurors whose employers pay less than full regular
13 wages when the period of jury service lasts more than ten (10) days, and
- 14 c. to pay emergency claims of district court clerks for juror fees.

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

UNDERLINED language denotes Amendments to present Statutes.
BOLD FACE CAPITALIZED language denotes Committee Amendments.
~~Strike thru~~ language denotes deletion from present Statutes.

1 5. Any juror who is serving or has served on a jury that qualifies for payment from
2 the Lengthy Trial Fund, provided the service commenced on or after the effective date of
3 this act, may submit a request for payment from the Lengthy Trial Fund on a form
4 provided by the Administrator. Payment shall be limited to the difference between the
5 state-paid jury fee and the actual amount of wages a juror earns, up to the maximum
6 level payable, minus any amount the juror actually receives from the employer during
7 the same time period. The form shall disclose the ~~juror's~~ juror's regular wages of the juror, the
8 amount the employer will pay during the term of jury service starting on the eleventh
9 day and thereafter, the amount of replacement or supplemental wages requested, and
10 any other information the Administrator deems necessary for proper payment. The juror
11 shall be required to submit verification from the employer as to the wage information
12 provided to the Administrator, including but not limited to the ~~employee's~~ most recent
13 earnings statement of the employee or similar document, prior to initiation of payment
14 from the fund. If an individual is self-employed or receives compensation other than
15 wages, the individual may provide a sworn affidavit attesting to his or her approximate
16 gross weekly income, together with such other information as the Administrator may
17 require, in order to verify weekly income.

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

- 20 a. government attorneys entering appearances in the course of their
21 official duties,
22 b. ~~pro se litigants,~~

1 e. cases in small claims court or the state equivalent thereof, or
2 ~~e. c.~~ claims seeking social security disability determinations, individual
3 veterans' compensation or disability determinations, recoupment
4 actions for government backed educational loans or mortgages, child
5 custody and support cases, actions brought in forma pauperis, and any
6 other filings designated by rule that involve minimal use of court
7 resources and that customarily are not afforded the opportunity for a
8 trial by jury.

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

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

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

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

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

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

16 ~~4. 5.~~ 5. The provisions of this section shall not be construed to preclude persons
17 otherwise qualified to serve as jurors from volunteering for jury service in a manner
18 prescribed by the Administrative Director of the Courts; and

19 ~~5. 6.~~ 6. The Administrative Director of the Courts may accept changes or corrections
20 in a mailing address or county of residence of a qualified juror from such qualified juror.
21 Changes may be accepted in any manner prescribed by the Administrative Director of
22 the Courts.

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

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

6 OATH

7 I, the undersigned, do solemnly swear or affirm that I am a citizen of the United
8 States and a resident of the State of Oklahoma, County of _____. I further swear or
9 affirm that I am eighteen years of age or older.

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

15 _____

16 (Signature or mark of general jury panel member)

17 _____

18 (Signature of court clerk) (Date)

19 B. The oath or affirmation provided for in subsection A of this section shall be
20 administered by the chief judge of the district court or, during ~~his~~ the absence or
21 disability of the chief judge, by some other judge assigned to the district court in the

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1 county, and once subscribed to, shall be maintained in the office of the court clerk as a
2 judicial record.

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

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

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

16 1. The prospective juror has a mental or physical condition that causes him or her
17 to be incapable of performing jury service. The juror, or the juror's personal
18 representative, shall provide the court with documentation from a physician licensed to
19 practice medicine verifying that a mental or physical condition renders the person unfit
20 for jury service for a period of up to twenty-four (24) months; or

21 2. Jury service would cause undue or extreme physical or financial hardship to the
22 prospective juror or a person under his or her care or supervision. A judge of the court

1 for which the individual was called to jury service shall make undue or extreme physical
2 or financial hardship determinations. The authority to make these determinations is
3 delegable only to court officials or personnel who are authorized by the laws of this state
4 to function as members of the judiciary. A person requesting to be excused based on a
5 finding of undue or extreme physical or financial hardship shall take all actions
6 necessary to have obtained a ruling on that request by no later than the date on which
7 the individual is scheduled to appear for jury duty. For purposes of this act, “undue or
8 extreme physical or financial hardship” is limited to circumstances in which an
9 individual would be required to abandon a person under his or her personal care or
10 supervision due to the impossibility of obtaining an appropriate substitute caregiver
11 during the period of participation in the jury pool or on the jury, incur costs that would
12 have a substantial adverse impact on the payment of the individual’s necessary daily
13 living expenses or on those for whom he or she provides the principle means of support,
14 or suffer physical hardship that would result in illness or disease. Undue or extreme
15 physical or financial hardship does not exist solely based on the fact that a prospective
16 juror will be required to be absent from his or her place of employment. A person
17 requesting a judge to grant an excuse based on undue or extreme physical or financial
18 hardship shall be required to provide the judge with documentation, such as, but not
19 limited to, federal and state income tax returns, medical statements from licensed
20 physicians, proof of dependency or guardianship, and similar documents, which the judge
21 finds to clearly support the request to be excused. Failure to provide satisfactory
22 documentation shall result in a denial of the request to be excused.

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

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

7 1. Justices of the Supreme Court or the Court of Civil Appeals;

8 2. Judges of the Court of Criminal Appeals or the district court;

9 3. Sheriffs or deputy sheriffs;

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

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

15 6. Legislators during a session of the Legislature or when involved in state
16 business.

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

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

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

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

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

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

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

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

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

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

16 5. The disclosing of information or evidence to the Oklahoma State Bureau of
17 Investigation, Attorney General, Oklahoma State Bureau of Narcotics and Dangerous
18 Drugs Control, any district attorney, or agent of any federal law enforcement agency
19 when the information or evidence is to be used by such officials to investigate or
20 prosecute violations of the criminal provisions of the Uniform Tax Procedure Code or of
21 any state tax law or of any federal crime committed against this state. Any information
22 disclosed to the Oklahoma State Bureau of Investigation, Attorney General, Oklahoma

1 State Bureau of Narcotics and Dangerous Drugs Control, any district attorney, or agent
2 of any federal law enforcement agency shall be kept confidential by such person and not
3 be disclosed except when presented to a court in a prosecution for violation of the tax
4 laws of this state or except as specifically authorized by law, and a violation by the
5 Oklahoma State Bureau of Investigation, Attorney General, Oklahoma State Bureau of
6 Narcotics and Dangerous Drugs Control, district attorney, or agent of any federal law
7 enforcement agency by otherwise releasing the information shall be a felony;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

16 25. The furnishing of information as to the amount of state revenue affected by the
17 issuance or granting of any tax permit, license, exemption, deduction, credit or other tax
18 preference by the Tax Commission as provided for by law. Such information shall be
19 limited to the type of permit, license, exemption, deduction, credit or other tax preference
20 issued or granted, the date and duration of such permit, license, exemption, deduction,
21 credit or other tax preference and the amount of such revenue. The provisions of this
22 paragraph shall not authorize the disclosure of the name of the person issued such

1 permit, license, exemption, deduction, credit or other tax preference, or the name of the
2 business entity authorized to engage in business pursuant to the permit, license,
3 exemption, deduction, credit or other tax preference;

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

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

- 7 a. the legal name of any qualified venture capital company, qualified
8 small business capital company, or qualified rural small business
9 capital company,
- 10 b. the identity or legal name of any person or entity that is a shareholder
11 or partner of a qualified venture capital company, qualified small
12 business capital company, or qualified rural small business capital
13 company,
- 14 c. the identity or legal name of any Oklahoma business venture,
15 Oklahoma small business venture, or Oklahoma rural small business
16 venture in which a qualified investment has been made by a capital
17 company, or
- 18 d. the amount of funds invested in a qualified venture capital company,
19 the amount of qualified investments in a qualified small business
20 capital company or qualified rural small business capital company and
21 the amount of investments made by a qualified venture capital

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

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

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

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

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

15 E. The Tax Commission shall prepare or cause to be prepared a report on all
16 provisions of state tax law that reduce state revenue through exclusions, deductions,
17 credits, exemptions, deferrals or other preferential tax treatments. The report shall be
18 prepared not later than October 1 of each even-numbered year and shall be submitted to
19 the Governor, the President Pro Tempore of the Senate and the Speaker of the House of
20 Representatives. The Tax Commission may prepare and submit supplements to the
21 report at other times of the year if additional or updated information relevant to the
22 report becomes available. The report shall include, for the previous fiscal year, the Tax

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

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

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

1 H. Offenses described in Section 2376 of this title shall be reported to the
2 appropriate district attorney of this state by the Tax Commission as soon as the offenses
3 are discovered by the Tax Commission or its agents or employees. The Tax Commission
4 shall make available to the appropriate district attorney or to the authorized agent of the
5 district attorney its records and files pertinent to prosecutions, and such records and files
6 shall be fully admissible as evidence for the purpose of such prosecutions.

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

8 SECTION 8. It being immediately necessary for the preservation of the public
9 peace, health and safety, an emergency is hereby declared to exist, by reason whereof
10 this act shall take effect and be in full force from and after its passage and approval.

11 COMMITTEE REPORT BY: COMMITTEE ON JUDICIARY, dated 02-23-09 - DO PASS,
12 As Coauthored.