

ESB 455

THE HOUSE OF REPRESENTATIVES
Monday, April 13, 2009

ENGROSSED

Senate Bill No. 455

As Amended

ENGROSSED SENATE BILL NO. 455 - By: SYKES AND RICE of the Senate and
WRIGHT (JOHN) of the House.

(public finance - Taxpayer Transparency Act - notification -
effective date)

1 SECTION 1. AMENDATORY Section 1, Chapter 327, O.S.L. 2007 (62 O.S.
2 Supp. 2008, Section 46), is amended to read as follows:

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

5 B. As used in the Taxpayer Transparency Act:

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

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

11 a. the transfer of funds between two state agencies,

12 b. payments of state or federal assistance to an individual,

- 1 c. child support payments, and
2 d. refunds issued by the Oklahoma Tax Commission resulting from the
3 overpayment of tax;

4 3. “Incentive payments” means payments made under the Oklahoma Quality Jobs
5 Program Act, Saving Quality Jobs Act, Oklahoma Quality Jobs Incentive Leverage Act,
6 Small Employer Quality Jobs Incentive Act, Oklahoma Specialized Quality Investment
7 Act and Oklahoma Quality Investment Act; ~~and~~

8 4. “Tax credit” means a credit pursuant to the Oklahoma Income Tax Act against
9 tax liability which is taken by a taxpayer, excluding credits authorized under paragraphs
10 1 and 2 of subsection B of Section 2357 and Sections 2357.29 and 2357.43 of Title 68 of
11 the Oklahoma Statutes; and

12 5. “Agency, constituent, lobbyist or lobbyist principal request bill” means a bill or
13 joint resolution introduced or any amendments thereto for consideration in either house
14 of the Legislature, which has been requested by any state governmental entity, by any
15 constituent of the member of the Legislature who is the principal author of the bill or
16 joint resolution or by any registered lobbyist or lobbyist principal, other than a bill which
17 solely appropriates state revenues or sets budgetary limitations for any state
18 governmental entity; provided, a bill or joint resolution requested by any of the following
19 state governmental entities shall not be considered an agency request bill:

- 20 a. the Alcoholic Beverage Laws Enforcement Commission,
21 b. the District Attorney’s Council,
22 c. the State Bureau of Narcotics and Dangerous Drugs Control,

- 1 d. the Oklahoma State Bureau of Investigation,
- 2 e. the Department of Public Safety,
- 3 f. the Office of Juvenile Affairs, and
- 4 g. the Office of the Attorney General.

5 C. No later than January 1, 2008, the Office of State Finance shall develop and
6 operate a single website accessible by the public. The website shall include aggregate
7 information on state revenue, expenditures and incentive payments and information on
8 state tax preferences as contained in the tax expenditure report published by the
9 Oklahoma Tax Commission pursuant to subsection E of Section 205 of Title 68 of the
10 Oklahoma Statutes. No later than January 1, 2009, the website shall include search
11 capabilities. No later than January 1, 2010, the website shall include a list of agency,
12 constituent, lobbyist or lobbyist principal request bills. Each state governmental entity
13 requesting a member of the Legislature to introduce an agency request bill shall notify
14 the Office of State Finance of such request no later than five (5) business days after the
15 bill or joint resolution is introduced. Each registered lobbyist shall notify the Office of
16 State Finance of any requests made by such registered lobbyist, or any lobbyist principal
17 by whom the lobbyist is employed or retained, of a member of the Legislature to
18 introduce a lobbyist or lobbyist principal request bill, no later than five (5) business days
19 after the bill or joint resolution is introduced. The principal author introducing a bill or
20 joint resolution at the request of a constituent shall notify the Office of State Finance of
21 such request no later than five (5) business days after the bill or joint resolution is
22 introduced. The Office of State Finance may prescribe the form of such notification.

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

3 1. For the expenditure of state funds or incentive payments:

- 4 a. the name and principal location of the entity and/or recipients of the
- 5 funds, excluding release of information relating to an individual's place
- 6 of residence, release of information prohibited by subsection D of
- 7 Section 24A.7 of Title 51 of the Oklahoma Statutes or by federal law
- 8 relating to privacy rights,
- 9 b. the amount of state funds expended,
- 10 c. the type of transaction,
- 11 d. the funding or expending agency, and
- 12 e. a descriptive purpose of the funding action or expenditure; and

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

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

17 E. The single website provided for in subsection C of this section shall include data
18 on state revenue, expenditures and incentive payments for the fiscal year 2007 and each
19 fiscal year thereafter and on state tax credits for tax year 2007 and each tax year
20 thereafter. Such data shall be available on the single website no later than one hundred
21 twenty (120) days after the last day of the preceding fiscal year.

1 F. The Oklahoma Tax Commission, the Office of the State Treasurer, all
2 institutions of The Oklahoma State System of Higher Education and any other state
3 agency shall provide to the Office of State Finance such information as is necessary to
4 accomplish the purposes of ~~this act~~ the Taxpayer Transparency Act.

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

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

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

17 SECTION 2. This act shall become effective November 1, 2009.

18 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET,
19 dated 04-09-09 - DO PASS, As Amended.