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THE STATE SENATE  
Monday, February 23, 2009

Senate Bill No. 455  
As Amended

SENATE BILL NO. 455 - By: Sykes of the Senate and Wright (John) of the House.

[ public finance - Taxpayer Transparency Act - notification - effective date ]

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

SECTION 1. AMENDATORY Section 1, Chapter 327, O.S.L. 2007 (62 O.S. Supp. 2008, 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

1           d.     refunds issued by the Oklahoma Tax Commission  
2                     resulting from the overpayment of tax;

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

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

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

- 1           a. the Alcoholic Beverage Laws Enforcement Commission,
- 2           b. the District Attorney's Council,
- 3           c. the State Bureau of Narcotics and Dangerous Drugs
- 4           Control,
- 5           d. the Oklahoma State Bureau of Investigation,
- 6           e. the Department of Public Safety,
- 7           f. the Office of Juvenile Affairs, and
- 8           g. the Office of the Attorney General.

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

1 request of a constituent shall notify the Office of State Finance of  
2 such request no later than five (5) business days after the bill or  
3 joint resolution is introduced. The Office of State Finance may  
4 prescribe the form of such notification.

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

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

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

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

- 22 a. the name of each taxpayer to which a credit has been  
23 granted,

- 1           b.    the amount of such credit, and  
2           c.    the specific provision under which a credit has been  
3                granted.

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

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

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

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

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

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

10 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS, dated 2-18-09 - DO  
11 PASS, As Amended and Coauthored.