

CS for SB 982

1 THE STATE SENATE  
2 Monday, February 23, 2009

3 Committee Substitute for  
4 Senate Bill No. 982

5 COMMITTEE SUBSTITUTE FOR SENATE BILL NO. 982 - By: Ford of the  
6 Senate and Thomsen of the House.

7 [ higher education - Oklahoma Higher Learning Access Program  
8 Act - codification - effective date -  
9 emergency ]

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

11 SECTION 1. AMENDATORY 70 O.S. 2001, Section 2603, as  
12 last amended by Section 2, Chapter 350, O.S.L. 2008 (70 O.S. Supp.  
13 2008, Section 2603), is amended to read as follows:

14 Section 2603. A. To be eligible to participate in the Oklahoma  
15 Higher Learning Access Program and to qualify for an award which  
16 includes payment of an amount equivalent to resident tuition or  
17 other tuition pursuant to Section 2604 of this title for the first  
18 semester or other academic unit of postsecondary enrollment, a  
19 student shall:

20 1. Be a resident of this state or be enrolled in a school  
21 district located in this state that serves students who reside in  
22 both this state and an adjacent state pursuant to a contract as  
23 authorized in Section 5-117.1 of this title;

24 2. Be a United States citizen or lawfully present in the United  
25 States. A student who is not a United States citizen or lawfully

1 present in the United States shall not be eligible to participate in  
2 the Oklahoma Higher Learning Access Program and to qualify for an  
3 award notwithstanding the provisions of Section 3242 of this title.  
4 The provisions of this paragraph shall not apply to any student who  
5 was enrolled in the Oklahoma Higher Learning Access Program prior to  
6 the end of the 2006-2007 school year;

7 3. Have a record of satisfactory compliance with agreements  
8 executed pursuant to Section 2605 of this title;

- 9 4. a. have graduated within the previous three (3) years  
10 from a high school accredited by the State Board of  
11 Education, or the Oklahoma School of Science and  
12 Mathematics with a minimum 2.5 cumulative grade point  
13 average on a 4.0 scale for all work attempted in  
14 grades nine through twelve,
- 15 b. have graduated within the previous three (3) years  
16 from a high school not accredited by the State Board  
17 of Education with a minimum 2.5 cumulative grade point  
18 average on a 4.0 scale for all work attempted in  
19 grades nine through twelve and have achieved a  
20 composite score of 22 or higher on the ACT test, or  
21 c. have satisfactorily completed within the previous  
22 three (3) years an educational program that was  
23 provided through a means other than a public or

1 private school and have achieved a composite score of  
2 22 or higher on the ACT test;

3 5. Have completed the curricular requirements for admission to  
4 an institution within The Oklahoma State System of Higher Education  
5 and one additional unit or set of competencies in a course that  
6 meets college admission requirements. The curriculum requirements  
7 shall include two units or sets of competencies in foreign or non-  
8 English language or technology courses that meet the college  
9 admission requirements and one unit or set of competencies of a fine  
10 arts course. Students shall also have attained a 2.5 grade point  
11 average in the core curriculum courses. Students who attended a  
12 high school which did not offer all the core curriculum courses or  
13 students who were educated by other means and were not offered all  
14 the core curriculum courses shall be allowed to satisfy this  
15 curriculum requirement by participating in a program approved by the  
16 State Regents for remediation of high school curricular  
17 deficiencies;

18 6. Have satisfied admission standards as determined by the  
19 Oklahoma State Regents for Higher Education for first-time-entering  
20 students for the appropriate type of institution, or, if attending a  
21 private institution, have satisfied admission standards as  
22 determined by the private institution. No student participating in

1 the Oklahoma Higher Learning Access Program shall be admitted into  
2 an institution of higher education by special admission standards;

3 7. Have secured admission to, and enrolled in, an institution  
4 which is a member of The Oklahoma State System of Higher Education,  
5 a postsecondary vocational-technical program offered pursuant to a  
6 duly approved cooperative agreement between a technology center  
7 school and an institution of The Oklahoma State System of Higher  
8 Education, or a private institution of higher learning located  
9 within this state and accredited pursuant to Section 4103 of this  
10 title; and

11 8. Have established financial need according to the provisions  
12 of Section 2605 of this title and standards and provisions  
13 promulgated by the Oklahoma State Regents for Higher Education.

14 B. To retain eligibility while pursuing the program of higher  
15 learning in which enrolled, the student shall:

16 1. ~~Achieve a minimum cumulative grade point average of 2.0 on a~~  
17 ~~4.0 scale or its equivalent for courses taken through the student's~~  
18 ~~sophomore year and achieve a minimum grade point average of 2.5 on a~~  
19 ~~4.0 scale or its equivalent for courses taken during the student's~~  
20 ~~junior year and thereafter. The provisions of this paragraph shall~~  
21 ~~not apply to any student who has received an Oklahoma Higher~~  
22 ~~Learning Access Program benefit award prior to the 2010-2011 school~~  
23 ~~year;~~

1       ~~2-~~ Maintain good academic standing and satisfactory academic  
2 progress according to standards of the Oklahoma State Regents for  
3 Higher Education and the institution of higher learning in which the  
4 student is enrolled;

5       ~~3-~~ 2. Comply with the standards related to maintenance of  
6 eligibility as promulgated by the Oklahoma State Regents for Higher  
7 Education; and

8       ~~4-~~ 3. Refrain from conduct that leads to expulsion or  
9 suspension of more than one semester from an institution of higher  
10 education. A student who violates the provisions of this paragraph  
11 shall permanently lose eligibility for program benefits. The  
12 provisions of this paragraph shall become effective January 1, 2008.

13       C. The Oklahoma State Regents for Higher Education and the  
14 State Board of Career and Technology Education shall promulgate  
15 rules relating to maintenance of eligibility ~~under this act~~ by a  
16 student.

17       D. It is the intent of the Legislature that students in the  
18 ninth grade for the 1992-93 school year who are determined to be  
19 eligible Oklahoma Higher Learning Access students ~~pursuant to this~~  
20 ~~act~~ shall be the first students eligible for benefits from the  
21 Oklahoma Higher Learning Access Trust Fund.

22       E. The Oklahoma State Regents for Higher Education are  
23 authorized to study, develop and propose criteria for determining

1 award eligibility based upon the completion of seven (7) semesters  
2 of high school coursework by a student.

3 SECTION 2. AMENDATORY 70 O.S. 2001, Section 2604, as  
4 amended by Section 3, Chapter 350, O.S.L. 2008 (70 O.S. Supp. 2008,  
5 Section 2604), is amended to read as follows:

6 Section 2604. A. Subject to the availability of funds, an  
7 amount equivalent to the nonguaranteed resident tuition for which an  
8 eligible Oklahoma Higher Learning Access Program student is  
9 obligated at an institution of The Oklahoma State System of Higher  
10 Education shall be awarded by allocation from the Oklahoma Higher  
11 Learning Access Trust Fund.

12 B. Subject to the availability of funds, for each eligible  
13 Oklahoma Higher Learning Access Program student enrolled at a  
14 private institution of higher learning located within this state and  
15 accredited pursuant to Section 4103 of this title, the Oklahoma  
16 State Regents for Higher Education shall award from the Oklahoma  
17 Higher Learning Access Trust Fund an amount equivalent to the amount  
18 of resident tuition for which the student would be eligible if the  
19 student were enrolled in a comparable program at a comparable  
20 institution of The Oklahoma State System of Higher Education.  
21 Comparability shall be determined by the State Regents.

22 C. Subject to the availability of funds, an amount equivalent  
23 to the tuition for any eligible Oklahoma Higher Learning Access

1 Program student enrolled in a public postsecondary vocational-  
2 technical program or course for the purpose set forth in Section  
3 2602 of this title shall be awarded by allocation from the Oklahoma  
4 Higher Learning Access Trust Fund. Provided, such allocation shall  
5 not exceed the amount a student would have received for comparable  
6 enrollment at a two-year institution within The Oklahoma State  
7 System of Higher Education.

8 D. 1. An award allowed by this section shall not be allowed  
9 for courses or other postsecondary units taken in excess of the  
10 requirements for completion of a baccalaureate program or taken more  
11 than five (5) years after the student's first semester of  
12 postsecondary enrollment. The Oklahoma State Regents for Higher  
13 Education may award the Oklahoma Higher Learning Access Program  
14 benefits for courses of postsecondary units taken more than five (5)  
15 years after the student's first semester of postsecondary enrollment  
16 only in hardship circumstances; provided, however, no Oklahoma  
17 Higher Learning Access Program participant may receive benefits  
18 beyond a cumulative time period of five (5) years.

19 2. The Oklahoma State Regents for Higher Education may award  
20 the Oklahoma Higher Learning Access Program benefits for a student's  
21 first semester or other academic unit of postsecondary enrollment  
22 taken more than three (3) years after the student graduates from  
23 high school or completes an educational program equivalent to high

1 school graduation as authorized in Section 2603 of this title if the  
2 student is a member of the Armed Forces of the United States, the  
3 Reserve Corps of the Armed Forces of the United States, or the  
4 Oklahoma National Guard, and is ordered to active duty or active  
5 duty for special work or training and due to the duty commitment the  
6 student is unable to enroll prior to the end of the three-year  
7 period. Such three-year period shall be extended by the length of  
8 the term of duty.

9 3. The Oklahoma State Regents for Higher Education may  
10 establish a maximum limit on the number of courses or other  
11 postsecondary units to which Oklahoma Higher Learning Access Program  
12 benefits will apply.

13 4. An award for eligible Oklahoma Higher Learning Access  
14 Program students enrolled in cooperative programs pursuant to  
15 agreements between technology center schools and institutions of The  
16 Oklahoma State System of Higher Education shall be satisfied for  
17 both vocational-technical and college work in which enrolled  
18 pursuant to such cooperative program.

19 E. Benefits awarded under the Oklahoma Higher Learning Access  
20 Program shall be awarded to all eligible applicants without any  
21 limitation on the number of awards in any year other than the amount  
22 of funds available for the program and the number of eligible  
23 applicants. Subject to the provisions of subsection F of this

1 section, if funds are not sufficient to provide awards for all  
2 eligible applicants, the Oklahoma State Regents for Higher Education  
3 shall make awards on the basis of need. Provided, the Oklahoma  
4 State Regents for Higher Education shall take into consideration  
5 other grants and scholarships received by an eligible applicant when  
6 making awards.

7 F. The Oklahoma State Regents for Higher Education may, at the  
8 time an award is made on behalf of an Oklahoma Higher Learning  
9 Access Program student, set aside in the Oklahoma Higher Learning  
10 Access Trust Fund funds for the full commitment made to such Higher  
11 Learning Access Program student. For all academic years, students  
12 who have previously received awards under the provisions of the  
13 Oklahoma Higher Learning Access Act, Section 2601 et seq. of this  
14 title, and who have continued at all times to fulfill the  
15 requirements for eligibility to receive awards provided pursuant to  
16 this program shall be given an absolute priority for continued  
17 financial support by the Oklahoma Higher Learning Access Program  
18 superior to any students who are applying for such benefits for the  
19 first time.

20 SECTION 3. AMENDATORY 70 O.S. 2001, Section 2605, as  
21 last amended by Section 4, Chapter 350, O.S.L. 2008 (70 O.S. Supp.  
22 2008, Section 2605), is amended to read as follows:

1 Section 2605. A. Each school year, every fifth- through ninth-  
2 grade student in the public and private schools of this state and  
3 students who are educated by other means and are in the equivalent  
4 of the fifth through ninth grade shall be apprised, together with  
5 the parent, custodial parent, or guardian of the student, of the  
6 opportunity for access to higher learning under the Oklahoma Higher  
7 Learning Access Program. The Oklahoma State Regents for Higher  
8 Education and the State Board of Education shall develop, promote,  
9 and coordinate a public awareness program to be utilized in making  
10 students and parents aware of the Oklahoma Higher Learning Access  
11 Program.

12 B. On a form provided by the Oklahoma State Regents for Higher  
13 Education, every public school district shall designate at least one  
14 Oklahoma Higher Learning Access Program contact person, who shall be  
15 a counselor or teacher, at each public school site in this state in  
16 which eighth-, ninth- or tenth-grade classes are taught. When  
17 requested by the State Regents, the State Board of Education shall  
18 assist the State Regents to ensure the designation of contact  
19 persons. Private schools shall also designate at least one school  
20 official as a contact person. For students who are educated by  
21 other means, a parent or guardian or other person approved by the  
22 State Regents shall be designated the contact person.

1 C. Students who qualify on the basis of financial need  
2 according to subsection D of this section and the standards and  
3 provisions promulgated by the Oklahoma State Regents for Higher  
4 Education shall be given the opportunity throughout the eighth-,  
5 ninth-, and tenth-grade years, for students enrolled in a public or  
6 private school, or between the ages of thirteen (13) and fifteen  
7 (15), for students who are educated by other means, to enter into  
8 participation in the program by agreeing to, throughout the  
9 remainder of their school years or educational program:

10 1. Attend school or an educational program regularly and do  
11 homework regularly;

12 2. Refrain from substance abuse;

13 3. Refrain from commission of crimes or delinquent acts;

14 4. Have school work and school records reviewed by mentors  
15 designated pursuant to the program;

16 5. Provide information requested by the Oklahoma State Regents  
17 for Higher Education or the State Board of Education; and

18 6. Participate in program activities.

19 The contact person shall maintain the agreements, which shall be  
20 executed on forms provided by the Oklahoma State Regents for Higher  
21 Education and managed according to regulations promulgated by the  
22 Oklahoma State Regents for Higher Education, and the contact person  
23 shall monitor compliance of the student with the terms of the

1 agreement. The Oklahoma State Regents for Higher Education are  
2 authorized to process student agreements and verify compliance with  
3 the agreements. Students failing to comply with the terms of the  
4 agreement shall not be eligible for the awards provided in Section  
5 2604 of this title.

6 D. A student shall not be found to be in financial need for  
7 purposes of the Oklahoma Higher Learning Access Program if:

8 1. At the time the student applies for participation in the  
9 Program during the eighth, ninth or tenth grade for students  
10 enrolled in a public or private school, or between the ages of  
11 thirteen (13) and fifteen (15), for students who are educated by  
12 other means, the adjusted gross income from taxable and nontaxable  
13 sources for federal income tax purposes of the student's parent(s)  
14 less the amount eligible for personal and dependent exemptions  
15 exceeds ~~Fifty Thousand Dollars (\$50,000.00)~~ Forty Thousand Dollars  
16 (\$40,000.00) per year. Beginning with the 2011-2012 school year,  
17 the Legislature shall review the income limit every three (3) years  
18 and consider adjusting it if necessary toward the goal of providing  
19 eligibility for fifty percent (50%) of Oklahoma families; and

20 2. At the time the student begins postsecondary education and  
21 prior to receiving any Oklahoma Higher Learning Access Program  
22 benefit award, the income from taxable and nontaxable sources of the

1 student's parent(s) exceeds One Hundred Thousand Dollars  
2 (\$100,000.00) per year.

3 The determination of financial qualification as set forth in  
4 this paragraph shall be based on the income of the student, not the  
5 income of the parent(s), if a student:

- 6 a. is determined to be independent of the student's  
7 parents for federal financial aid purposes,
- 8 b. was in the permanent custody of the Department of  
9 Human Services at the time the student enrolled in the  
10 program, or
- 11 c. was in the court-ordered custody of a federally  
12 recognized Indian tribe, as defined by the federal  
13 Indian Child Welfare Act, at the time the student  
14 enrolled in the program.

15 The provisions of this paragraph shall not apply to any student  
16 who has received an Oklahoma Higher Learning Access Program benefit  
17 award prior to the ~~2010-2011~~ 2012-2013 school year.

18 E. The financial qualification of a student as set forth in  
19 subsection D of this section shall be certified by the contact  
20 person or by the Oklahoma State Regents for Higher Education on the  
21 agreement form provided by the Oklahoma State Regents for Higher  
22 Education. The form shall be retained in the permanent record of

1 the student and a copy forwarded to the Oklahoma State Regents for  
2 Higher Education.

3 F. Agreements shall be witnessed by the parent, custodial  
4 parent, or guardian of the student, who shall further agree to:

5 1. Assist the student in achieving compliance with the  
6 agreements;

7 2. Confer, when requested to do so, with the school contact  
8 person, other school personnel, and program mentors;

9 3. Provide information requested by the Oklahoma State Regents  
10 for Higher Education or the State Board of Education; and

11 4. Assist the student in completing forms and reports required  
12 for program participation, making applications to institutions and  
13 schools of higher learning, and filing applications for student  
14 grants and scholarships.

15 G. Students who are enrolled in a school district located in  
16 this state that serves students who reside in both this state and an  
17 adjacent state pursuant to a contract as authorized in Section 5-  
18 117.1 of this title, are in the eleventh- and twelfth-grade during  
19 the 2006-2007 school year, and who were denied participation in the  
20 program shall be allowed to enter or reenter into participation in  
21 the program by entering into agreements as set forth in subsections  
22 C and D of this section by June 1, 2008.

1           H. The Oklahoma State Regents for Higher Education shall  
2 promulgate rules for the determination of student compliance with  
3 agreements made pursuant to this section.

4           I. The Oklahoma State Regents for Higher Education shall  
5 designate personnel to coordinate tracking of program records for  
6 the years when students participating in the program are still in  
7 the schools or are being educated by other means, provide staff  
8 development for contact persons in the schools, and provide liaison  
9 with the State Board of Education and local organizations and  
10 individuals participating in the program.

11          J. The school district where an Oklahoma Higher Learning Access  
12 Program student is enrolled when the student begins participation in  
13 the program and any subsequent school district where the student  
14 enrolls shall forward information regarding participation by the  
15 student in the program to a school to which the student transfers  
16 upon the request of the school for the records of the student.

17          K. Students participating in the Oklahoma Higher Learning  
18 Access Program shall provide their social security number or their  
19 student identification number used by their school to the Oklahoma  
20 State Regents for Higher Education. The Regents shall keep the  
21 numbers confidential and use them only for administrative purposes.

1           SECTION 4.           NEW LAW           A new section of law to be codified  
2 in the Oklahoma Statutes as Section 2606 of Title 70, unless there  
3 is created a duplication in numbering, reads as follows:

4           A. Recipients of Oklahoma Higher Learning Access Program  
5 (OHLAP) awards shall reside in this state for one year for each full  
6 or partial year for which an OHLAP award was received. The  
7 residency obligation shall be fulfilled within ten years after:

8           1. Completion of postsecondary education, which may include an  
9 advanced degree program if the individual is continuously enrolled,  
10 whether attending an institution in this state or out-of-state;

11           2. Completion of the last semester of enrollment in  
12 postsecondary education; or

13           3. Expiration of OHLAP benefits.

14           B. For the purposes of this section, residency shall be  
15 established by the filing of an Oklahoma tax return as a state  
16 resident, regardless of the individual's income amount or tax  
17 liability.

18           C. OHLAP award recipients who do not comply with the  
19 requirements of subsection A of this section shall reimburse the  
20 Oklahoma Higher Learning Access Trust Fund in an amount equivalent  
21 to the OHLAP award(s) received by the individual. Each year of  
22 residency in this state established pursuant to subsection B of this  
23 section to meet the requirements set forth in subsection A of this

1 section shall reduce the amount of reimbursement required in this  
2 subsection by one full or partial year of OHLAP award(s) received by  
3 the individual beginning with the first award received. No interest  
4 or penalties shall be applicable to the reimbursement amount,  
5 subject to adherence to the repayment schedule established pursuant  
6 to subsection D of this section.

7 D. The Oklahoma State Regents for Higher Education in  
8 collaboration with the Oklahoma Tax Commission shall administer the  
9 provisions of this section. The Regents shall establish payment  
10 schedules for individuals who are determined to be subject to  
11 reimbursement of OHLAP award(s) pursuant to this section. The  
12 Regents are authorized to assess interest on outstanding balances  
13 and penalties to individuals for failure to make timely payments  
14 pursuant to the established payment schedules. The Regents may  
15 retain ten percent (10%) of amounts collected for reimbursement of  
16 OHLAP awards pursuant to this section to recover amounts expended to  
17 administer the provisions of this section. The Regents shall  
18 deposit the remaining ninety percent (90%) of amounts collected  
19 pursuant to this section in the Oklahoma Higher Learning Access  
20 Trust Fund.

21 E. The provisions of this section shall not apply to any  
22 Oklahoma Higher Learning Access Program participant who graduates

1 from high school or the equivalent prior to the 2013-2014 school  
2 year.

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

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

16 B. Except as provided in paragraph 26 of subsection C of this  
17 section, neither the Tax Commission nor any employee engaged in the  
18 administration of the Tax Commission or charged with the custody of  
19 any such records or files shall be required by any court of this  
20 state to produce any of the records or files for the inspection of  
21 any person or for use in any action or proceeding, except when the  
22 records or files or the facts shown thereby are directly involved in  
23 an action or proceeding pursuant to the provisions of the Uniform

1 Tax Procedure Code or of the state tax law, or when the  
2 determination of the action or proceeding will affect the validity  
3 or the amount of the claim of the state pursuant to any state tax  
4 law, or when the information contained in the records or files  
5 constitutes evidence of violation of the provisions of the Uniform  
6 Tax Procedure Code or of any state tax law.

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

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

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

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

1           4. The examination of records and files by the State Auditor  
2 and Inspector or the duly authorized agents of the State Auditor and  
3 Inspector;

4           5. The disclosing of information or evidence to the Oklahoma  
5 State Bureau of Investigation, Attorney General, Oklahoma State  
6 Bureau of Narcotics and Dangerous Drugs Control, any district  
7 attorney, or agent of any federal law enforcement agency when the  
8 information or evidence is to be used by such officials to  
9 investigate or prosecute violations of the criminal provisions of  
10 the Uniform Tax Procedure Code or of any state tax law or of any  
11 federal crime committed against this state. Any information  
12 disclosed to the Oklahoma State Bureau of Investigation, Attorney  
13 General, Oklahoma State Bureau of Narcotics and Dangerous Drugs  
14 Control, any district attorney, or agent of any federal law  
15 enforcement agency shall be kept confidential by such person and not  
16 be disclosed except when presented to a court in a prosecution for  
17 violation of the tax laws of this state or except as specifically  
18 authorized by law, and a violation by the Oklahoma State Bureau of  
19 Investigation, Attorney General, Oklahoma State Bureau of Narcotics  
20 and Dangerous Drugs Control, district attorney, or agent of any  
21 federal law enforcement agency by otherwise releasing the  
22 information shall be a felony;

1           6. The use by any division of the Tax Commission of any  
2 information or evidence in the possession of or contained in any  
3 report or return filed with any other division of the Tax  
4 Commission;

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

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

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

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

20          11. The furnishing of information to an Oklahoma wholesaler of  
21 low-point beer, licensed under the provisions of Section 163.1 et  
22 seq. of Title 37 of the Oklahoma Statutes, or an association or  
23 organization whose membership is comprised of such wholesalers, of

1 the licensed retailers authorized by law to purchase low-point beer  
2 in this state or the furnishing of information to a licensed  
3 Oklahoma wholesaler of low-point beer of shipments by licensed  
4 manufacturers into this state;

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

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

20 14. The furnishing of information upon written request by any  
21 member of the general public as to the outstanding and unpaid amount  
22 due and owing by any taxpayer of this state for any delinquent tax,

1 together with penalty and interest, for which a tax warrant or a  
2 certificate of indebtedness has been filed pursuant to law;

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

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

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

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

17 19. The disclosure to an employer, as defined in Sections  
18 2385.1 and 2385.3 of this title, of information required in order to  
19 collect the tax imposed by Section 2385.2 of this title;

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

1           21. The disclosure of information directly involved in the  
2 resolution of the protest by a taxpayer to an assessment of tax or  
3 additional tax or the resolution of a claim for refund filed by a  
4 taxpayer, including the disclosure of the pendency of an  
5 administrative proceeding involving such protest or claim, to a  
6 person called by the Tax Commission as an expert witness or as a  
7 witness whose area of knowledge or expertise specifically addresses  
8 the issue addressed in the protest or claim for refund. Such  
9 disclosure to a witness shall be limited to information pertaining  
10 to the specific knowledge of that witness as to the transaction or  
11 relationship between taxpayer and witness;

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

18           23. The furnishing of information regarding incentive payments  
19 made pursuant to the provisions of Sections 3601 through 3609 of  
20 this title or incentive payments made pursuant to the provisions of  
21 Sections 3501 through 3508 of this title;

22           24. The furnishing to a prospective purchaser of any business,  
23 or his or her authorized representative, of information relating to

1 any liabilities, delinquencies, assessments or warrants of the  
2 prospective seller of the business which have not been filed of  
3 record, established, or become final and which relate solely to the  
4 seller's business. Any disclosure under this paragraph shall only  
5 be allowed upon the presentment by the prospective buyer, or the  
6 buyer's authorized representative, of the purchase contract and a  
7 written authorization between the parties;

8 25. The furnishing of information as to the amount of state  
9 revenue affected by the issuance or granting of any tax permit,  
10 license, exemption, deduction, credit or other tax preference by the  
11 Tax Commission as provided for by law. Such information shall be  
12 limited to the type of permit, license, exemption, deduction, credit  
13 or other tax preference issued or granted, the date and duration of  
14 such permit, license, exemption, deduction, credit or other tax  
15 preference and the amount of such revenue. The provisions of this  
16 paragraph shall not authorize the disclosure of the name of the  
17 person issued such permit, license, exemption, deduction, credit or  
18 other tax preference, or the name of the business entity authorized  
19 to engage in business pursuant to the permit, license, exemption,  
20 deduction, credit or other tax preference;

21 26. The examination of records and files of a person or entity  
22 by the Oklahoma State Bureau of Narcotics and Dangerous Drugs  
23 Control pursuant to a court order by a magistrate in whose

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

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

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

1 in a qualified small business capital company or  
2 qualified rural small business capital company and the  
3 amount of investments made by a qualified venture  
4 capital company, qualified small business capital  
5 company, or qualified rural small business capital  
6 company; ~~or~~

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

9 29. The furnishing of information to the Oklahoma State Regents  
10 for Higher Education for the limited purpose of implementing the  
11 requirements of Section 4 of this act. Such information shall be  
12 limited to the name and address of each individual making and filing  
13 an income tax return as a state resident with the Tax Commission.

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

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

1           E. The Tax Commission shall prepare or cause to be prepared a  
2 report on all provisions of state tax law that reduce state revenue  
3 through exclusions, deductions, credits, exemptions, deferrals or  
4 other preferential tax treatments. The report shall be prepared not  
5 later than October 1 of each even-numbered year and shall be  
6 submitted to the Governor, the President Pro Tempore of the Senate  
7 and the Speaker of the House of Representatives. The Tax Commission  
8 may prepare and submit supplements to the report at other times of  
9 the year if additional or updated information relevant to the report  
10 becomes available. The report shall include, for the previous  
11 fiscal year, the Tax Commission's best estimate of the amount of  
12 state revenue that would have been collected but for the existence  
13 of each such exclusion, deduction, credit, exemption, deferral or  
14 other preferential tax treatment allowed by law. The Tax Commission  
15 may request the assistance of other state agencies as may be needed  
16 to prepare the report. The Tax Commission is authorized to require  
17 any recipient of a tax incentive or tax expenditure to report to the  
18 Tax Commission such information as requested so that the Tax  
19 Commission may provide the information to the Incentive Review  
20 Committee or fulfill its obligations as required by this subsection.  
21 The Tax Commission may require this information to be submitted in  
22 an electronic format. The Tax Commission may disallow any claim of  
23 a person for a tax incentive due to its failure to file a report as

1 required under the authority of this subsection. The Tax Commission  
2 may consult with the Incentive Review Committee to develop a  
3 reporting system to obtain the information requested in a manner  
4 that is the least burdensome on the taxpayer.

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

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

17 H. Offenses described in Section 2376 of this title shall be  
18 reported to the appropriate district attorney of this state by the  
19 Tax Commission as soon as the offenses are discovered by the Tax  
20 Commission or its agents or employees. The Tax Commission shall  
21 make available to the appropriate district attorney or to the  
22 authorized agent of the district attorney its records and files

1 pertinent to prosecutions, and such records and files shall be fully  
2 admissible as evidence for the purpose of such prosecutions.

3 SECTION 6. This act shall become effective July 1, 2009.

4 SECTION 7. It being immediately necessary for the preservation  
5 of the public peace, health and safety, an emergency is hereby  
6 declared to exist, by reason whereof this act shall take effect and  
7 be in full force from and after its passage and approval.

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