

1 STATE OF OKLAHOMA

2 2nd Session of the 52nd Legislature (2010)

3 SENATE BILL 1759

By: Sykes

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6 AS INTRODUCED

7 An Act relating to public finance; amending Section
8 1, Chapter 327, O.S.L. 2007 (62 O.S. Supp. 2009,
9 Section 46), which relates to the Taxpayer
10 Transparency Act; defining term; requiring certain
11 website to contain information relating to stimulus
12 fund expenditures; specifying time period when
13 information to be available; allowing person denied
14 access to certain information to bring civil suit;
15 providing for recovery of attorney fees under certain
16 circumstances; and declaring an emergency.

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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. 2009, Section 46), is amended to read as
follows:

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

B. As used in the Taxpayer Transparency Act:

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

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

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

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

6 c. child support payments, and

7 d. refunds issued by the Oklahoma Tax Commission
8 resulting from the overpayment of tax;

9 3. "Incentive payments" means payments made under the Oklahoma
10 Quality Jobs Program Act, Saving Quality Jobs Act, Oklahoma Quality
11 Jobs Incentive Leverage Act, Small Employer Quality Jobs Incentive
12 Act, Oklahoma Specialized Quality Investment Act and Oklahoma
13 Quality Investment Act; ~~and~~

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

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

22 C. No later than January 1, 2008, the Office of State Finance
23 shall develop and operate a single website accessible by the public.
24 The website shall include aggregate information on state revenue,

1 expenditures and incentive payments and information on state tax
2 preferences as contained in the tax expenditure report published by
3 the Oklahoma Tax Commission pursuant to subsection E of Section 205
4 of Title 68 of the Oklahoma Statutes. No later than January 1,
5 2009, the website shall include search capabilities.

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

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

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

21 2. For stimulus fund expenditures:

- 22 a. the name and principal location of the entity and/or
23 recipients of the funds, excluding release of
24 information relating to an individual's place of

1 residence, release of information prohibited by
2 subsection D of Section 24A.7 of Title 51 of the
3 Oklahoma Statutes or by federal law relating to
4 privacy rights,

5 b. the amount of stimulus funds expended,

6 c. the type of transaction,

7 d. the funding or expending agency, and

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

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

11 to:

12 a. the name of each taxpayer to which a credit has been
13 granted,

14 b. the amount of such credit, and

15 c. the specific provision under which a credit has been
16 granted.

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

1 provided, data on stimulus fund expenditures for the fiscal year
2 2009 shall be available on the single website within one hundred
3 twenty (120) days after the effective date of this act.

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

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

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

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

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1 J. Any person denied access to information required to be
2 included on the website pursuant to the provisions of this section
3 may bring a civil suit for declarative and/or injunctive relief and,
4 if successful, shall be entitled to reasonable attorney fees. If
5 the Office of State Finance or any other state agency successfully
6 defends such a civil suit and the court finds that the suit was
7 clearly frivolous, the Office of State Finance or other state agency
8 shall be entitled to reasonable attorney fees.

9 SECTION 2. It being immediately necessary for the preservation
10 of the public peace, health and safety, an emergency is hereby
11 declared to exist, by reason whereof this act shall take effect and
12 be in full force from and after its passage and approval.

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