

1 ENGROSSED SENATE
2 BILL NO. 216

By: Paddack of the Senate

and

Peters of the House

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7 [sales tax - Task Force on the Collection,
8 Distribution and Enforcement of Municipal Sales Tax -
9 termination - noncodification - effective date -
10 emergency]

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

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

14 A. There is hereby created the Task Force on the Collection,
15 Distribution and Enforcement of Municipal Sales Tax.

16 B. The task force shall be composed of eleven (11) members to
17 be selected as follows:

18 1. The Governor shall appoint:

19 a. two persons representing municipalities with a
20 population of less than fifty thousand (50,000)
21 persons, and

22 b. one member representing a statewide nonprofit
23 organization, the membership of which consists
24 primarily of municipalities organized under the laws

1 of the State of Oklahoma and which organization
2 supports the functions of such municipalities, and

3 2. The President Pro Tempore of the Senate shall appoint:

- 4 a. one person representing a municipality with a
5 population in excess of four hundred thousand
6 (400,000) persons according to the latest Federal
7 Decennial Census,
- 8 b. one person representing a municipality with a
9 population in excess of fifty thousand (50,000)
10 persons but not in excess of one hundred thousand
11 (100,000) persons,
- 12 c. one member of the Senate who serves as a member of a
13 committee with jurisdiction over the budget of the
14 Oklahoma Tax Commission,
- 15 d. one member of the Senate who serves as a member of the
16 Finance Committee, and

17 3. The Speaker of the House of Representatives shall appoint:

- 18 a. two persons representing municipalities with a
19 population in excess of one hundred thousand (100,000)
20 but not in excess of four hundred thousand (400,000)
21 persons according to the latest Federal Decennial
22 Census,

1 b. one member of the House of Representatives who serves
2 as a member of a committee with jurisdiction over the
3 budget of the Tax Commission, and

4 d. one member of the House of Representatives who serves
5 as a member of the Revenue and Taxation Subcommittee.

6 C. Members of the task force shall serve at the pleasure of the
7 appointing authority. Vacancies shall be filled in the same manner
8 as the original appointment.

9 D. The task force shall hold an organizational meeting not
10 later than September 30, 2011.

11 E. The task force shall select from among its membership a
12 chair and cochair.

13 F. A quorum of the members present at a meeting of the task
14 force shall be sufficient to conduct any business or to take any
15 action authorized or required.

16 G. Travel reimbursement for members of the task force who are
17 legislators shall be made pursuant to Section 456 of Title 74 of the
18 Oklahoma Statutes. Travel reimbursement for other members of the
19 task force shall be made by the respective appointing authorities
20 pursuant to the State Travel Reimbursement Act.

21 H. Staff assistance for the task force shall be provided by the
22 staff of the Senate and the House of Representatives.

1 I. The Tax Commission shall provide such information,
2 assistance and records to the task force as may be necessary
3 pursuant to subsection J of this section.

4 J. It shall be the duty of the task force to examine the
5 current process by which the Tax Commission assesses, collects and
6 distributes sales and use tax to local jurisdictions which levy the
7 tax, including emphasis on the:

8 1. Applicable laws and rules;

9 2. Current budget and personnel resources available to the Tax
10 Commission;

11 3. Potential for improvements in the efficiency with which the
12 Tax Commission uses available resources;

13 4. Issues related to the use of private sector entities for
14 modernizing and improving the collection and audit functions; and

15 5. Such other matters as the task force may deem to be
16 relevant.

17 K. The task force shall make a final report containing any
18 recommendations for changes in the law governing the process by
19 which the Tax Commission assesses, collects and distributes sales
20 and use tax to local jurisdictions to the Governor, the Speaker of
21 the House of Representatives and the President Pro Tempore of the
22 Senate not later than January 31, 2012.

23 L. The task force shall terminate by operation of law on
24 February 1, 2012.

1 SECTION 2. This act shall become effective July 1, 2011.

2 SECTION 3. It being immediately necessary for the preservation
3 of the public peace, health and safety, an emergency is hereby
4 declared to exist, by reason whereof this act shall take effect and
5 be in full force from and after its passage and approval.

6 Passed the Senate the 14th day of March, 2011.

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8 _____
9 Presiding Officer of the Senate

10 Passed the House of Representatives the ____ day of _____,
11 2011.

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14 Presiding Officer of the House
15 of Representatives
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