

ENROLLED SENATE
BILL NO. 216

By: Paddock of the Senate

and

Peters of the House

An Act relating to sales tax; creating the Task Force on the Collection, Distribution and Enforcement of Municipal Sales Tax; providing for the appointment of members and filling of vacancies; requiring organizational meeting by certain date; providing for selection of chair and cochair; specifying determination of quorum; providing for staff assistance; requiring Oklahoma Tax Commission to provide information and assistance; establishing duties of the task force; requiring final report by specified date; providing for task force termination on specified date; and providing for noncodification.

SUBJECT: Task Force on the Collection, Distribution and Enforcement of Municipal Sales Tax

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

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

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

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

1. The Governor shall appoint:

- a. two persons representing municipalities with a population of less than fifty thousand (50,000) persons, and
 - b. one member representing a statewide nonprofit organization, the membership of which consists primarily of municipalities organized under the laws of the State of Oklahoma and which organization supports the functions of such municipalities;
2. The President Pro Tempore of the Senate shall appoint:
- a. one person representing a municipality with a population in excess of four hundred thousand (400,000) persons according to the latest Federal Decennial Census,
 - b. one person representing a municipality with a population in excess of fifty thousand (50,000) persons but not in excess of one hundred thousand (100,000) persons,
 - c. one member of the Senate who serves as a member of a committee with jurisdiction over the budget of the Oklahoma Tax Commission, and
 - d. one member of the Senate who serves as a member of the Finance Committee; and
3. The Speaker of the House of Representatives shall appoint:
- a. two persons representing municipalities with a population in excess of one hundred thousand (100,000) but not in excess of four hundred thousand (400,000) persons according to the latest Federal Decennial Census,
 - b. one member of the House of Representatives who serves as a member of a committee with jurisdiction over the budget of the Tax Commission, and

c. one member of the House of Representatives who serves as a member of the Revenue and Taxation Subcommittee.

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

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

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

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

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

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

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

1. Applicable laws and rules;

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

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

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

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

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

K. The task force shall terminate by operation of law on February 1, 2012.

Passed the Senate the 5th day of May, 2011.

Presiding Officer of the Senate

Passed the House of Representatives the 19th day of April, 2011.

Presiding Officer of the House
of Representatives