



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

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

- 6 a. the transfer of funds between two state agencies,
- 7 b. payments of state or federal assistance to an  
8 individual,
- 9 c. child support payments, and
- 10 d. refunds issued by the Oklahoma Tax Commission  
11 resulting from the overpayment of tax;

12 3. "Incentive payments" means payments made under the Oklahoma  
13 Quality Jobs Program Act, Saving Quality Jobs Act, Oklahoma Quality  
14 Jobs Incentive Leverage Act, Small Employer Quality Jobs Incentive  
15 Act, Oklahoma Specialized Quality Investment Act and Oklahoma  
16 Quality Investment Act;

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

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1 5. "Stimulus funds expenditure" means the disbursement by state  
2 agencies of federal funds received pursuant to the federal American  
3 Recovery and Reinvestment Act of 2009.

4 C. No later than January 1, 2008, the Office of State Finance  
5 shall develop and operate a single website accessible by the public.  
6 The website shall include aggregate information on state revenue,  
7 expenditures and incentive payments and information on state tax  
8 preferences as contained in the tax expenditure report published by  
9 the Oklahoma Tax Commission pursuant to subsection E of Section 205  
10 of Title 68 of the Oklahoma Statutes. No later than January 1,  
11 2009, the website shall include search capabilities.

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

- 14 1. For the expenditure of state funds or incentive payments:
- 15 a. the name and principal location of the entity and/or  
16 recipients of the funds, excluding release of  
17 information relating to an individual's place of  
18 residence, release of information prohibited by  
19 subsection D of Section 24A.7 of Title 51 of the  
20 Oklahoma Statutes or by federal law relating to  
21 privacy rights,
  - 22 b. the amount of state funds expended,
  - 23 c. the type of transaction,

- d. the funding or expending agency, and
- e. a descriptive purpose of the funding action or expenditure;

2. For stimulus fund expenditures:

- a. a link to the name and principal location of the entity and/or recipients of the funds regardless of amount,
- b. the amount of stimulus funds expended,
- c. the funding or expending agency, and
- d. a descriptive purpose of the funding action or expenditure; and

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

- a. the name of each taxpayer to which a credit has been granted,
- b. the amount of such credit, and
- c. the specific provision under which a credit has been granted.

E. The single website provided for in subsection C of this section shall include data on state revenue, expenditures and incentive payments for the fiscal year 2007 and each fiscal year thereafter, on state tax credits for tax year 2007 and each tax year thereafter, and on stimulus fund expenditures for the fiscal year

1 2009 and each fiscal year thereafter. Such data shall be available  
2 on the single website no later than one hundred twenty (120) days  
3 after the last day of the preceding fiscal year; provided, data on  
4 stimulus fund expenditures for the fiscal year 2009 shall be  
5 available on the single website within one hundred twenty (120) days  
6 after the effective date of this act.

7 F. No later than January 1, 2012, the single website provided  
8 for in subsection C of this section shall include a section specific  
9 to data on road funding in this state. This section of the website  
10 shall include but not be limited to historical as well as current  
11 revenue collections and apportionment data on the following:

12 1. Diesel fuel and gasoline excise tax collected pursuant to  
13 Sections 500.4 and 603 of Title 68 of the Oklahoma Statutes;

14 2. Gross production tax collected pursuant to Section 1001 of  
15 Title 68 of the Oklahoma Statutes;

16 3. Motor vehicle collections collected pursuant to Sections 6-  
17 101, 6-114, 14-116 and 1105 et seq. of Title 47 of the Oklahoma  
18 Statutes; and

19 4. Motor vehicle excise tax collected pursuant to Sections  
20 2103, 2104.3 and 2110 of Title 68 of the Oklahoma Statutes.

21 G. The Oklahoma Tax Commission, the Office of the State  
22 Treasurer, all institutions of The Oklahoma State System of Higher  
23 Education and any other state agency shall provide to the Office of

1 State Finance such information as is necessary to accomplish the  
2 purposes of the Taxpayer Transparency Act.

3 ~~G.~~ H. So that the Tax Commission may fulfill its obligations as  
4 required by this section, all recipients of tax credits, as that  
5 term is defined herein, shall file their reports or returns claiming  
6 the tax credits in an electronic format, as may be required by the  
7 Tax Commission. The Tax Commission may disallow any claim of a  
8 person for a tax credit due to its failure to file a report or  
9 return as required under the authority of this subsection.

10 ~~H.~~ I. Nothing in the Taxpayer Transparency Act shall require  
11 the disclosure of information which is required to be kept  
12 confidential by state or federal law.

13 ~~I.~~ J. The disclosure of information required by this section  
14 shall create no liability whatsoever, civil or criminal, to the  
15 State of Oklahoma or any member of the Office of State Finance or  
16 any employee thereof for disclosure of the information or for any  
17 error or omission in the disclosure.

18 ~~J.~~ K. The State Auditor and Inspector shall maintain a website  
19 providing public access to the documentation of stimulus funding  
20 pursuant to the requirements of this section. The website shall  
21 provide a list of all stimulus fund expenditures regardless of  
22 amount. The entire list of stimulus fund expenditures and each of  
23 the related content requirements as detailed in subsection D of this

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1 section shall be available for export in standardized formats  
2 including but not limited to eXtensible Markup Language (XML) and  
3 Comma Separated Value (CSV) formats. The list of expenditures shall  
4 include searchable functionality including but not limited to the  
5 ability to search the expenditures by the name of the entity  
6 receiving funding, name of entity processing funding and name of  
7 entity benefiting from funding.

8 ~~K.~~ L. Information about tax credits subject to disclosure  
9 pursuant to this section shall include the identity of all taxpayers  
10 or organizations having any part in the chain of custody or claim to  
11 the credit or credits at any time during the credit's existence.

12 SECTION 2. This act shall become effective January 1, 2012.  
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14 COMMITTEE REPORT BY: COMMITTEE ON GOVERNMENT MODERNIZATION, dated  
15 02-21-2011 - DO PASS, PLACED ON CONSENT CALENDAR, As Coauthored.  
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