

1 **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2 STATE OF OKLAHOMA

3 1st Session of the 53rd Legislature (2011)

4 COMMITTEE SUBSTITUTE
5 FOR ENGROSSED
6 SENATE BILL NO. 216

By: Paddack of the Senate

and

Peters of the House

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10 COMMITTEE SUBSTITUTE

11 An Act relating to sales tax; creating the Task Force
12 on the Collection, Distribution and Enforcement of
13 Municipal Sales Tax; providing for the appointment of
14 members and filling of vacancies; requiring
15 organizational meeting by certain date; providing for
16 selection of chair and cochair; specifying
17 determination of quorum; providing for travel
18 reimbursement and staff assistance; requiring
19 Oklahoma Tax Commission to provide information and
20 assistance; establishing duties of the task force;
21 requiring final report by specified date; providing
22 for task force termination on specified date;
23 providing for noncodification; providing an effective
24 date; and declaring an emergency.

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:

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

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

5 1. The Governor shall appoint:

6 a. two persons representing municipalities with a
7 population of less than fifty thousand (50,000)
8 persons, and

9 b. one member representing a statewide nonprofit
10 organization, the membership of which consists
11 primarily of municipalities organized under the laws
12 of the State of Oklahoma and which organization
13 supports the functions of such municipalities;

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

15 a. one person representing a municipality with a
16 population in excess of four hundred thousand
17 (400,000) persons according to the latest Federal
18 Decennial Census,

19 b. one person representing a municipality with a
20 population in excess of fifty thousand (50,000)
21 persons but not in excess of one hundred thousand
22 (100,000) persons,

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1 c. one member of the Senate who serves as a member of a
2 committee with jurisdiction over the budget of the
3 Oklahoma Tax Commission, and

4 d. one member of the Senate who serves as a member of the
5 Finance Committee; and

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

7 a. two persons representing municipalities with a
8 population in excess of one hundred thousand (100,000)
9 but not in excess of four hundred thousand (400,000)
10 persons according to the latest Federal Decennial
11 Census,

12 b. one member of the House of Representatives who serves
13 as a member of a committee with jurisdiction over the
14 budget of the Tax Commission, and

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

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

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

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

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

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

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

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

- 13 1. Applicable laws and rules;
- 14 2. Current budget and personnel resources available to the Tax
15 Commission;
- 16 3. Potential for improvements in the efficiency with which the
17 Tax Commission uses available resources;
- 18 4. Issues related to the use of private sector entities for
19 modernizing and improving the collection and audit functions; and
- 20 5. Such other matters as the task force may deem to be
21 relevant.

22 J. The task force shall make a final report containing any
23 recommendations for changes in the law governing the process by

1 which the Tax Commission assesses, collects and distributes sales
2 and use tax to local jurisdictions to the Governor, the Speaker of
3 the House of Representatives and the President Pro Tempore of the
4 Senate not later than January 31, 2012.

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

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

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

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13 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
14 04-14-2011 - DO PASS, As Amended.

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