

1 SECTION 1. AMENDATORY 68 O.S. 2001, Section 113, as last
2 amended by Section 1, Chapter 434, O.S.L. 2009 (68 O.S. Supp. 2010,
3 Section 113), is amended to read as follows:

4 Section 113. A. There is hereby created in the State Treasury
5 a revolving fund for the Oklahoma Tax Commission to be known as the
6 "Tax Commission Reimbursement Fund". Said revolving fund shall
7 consist of any funds:

8 1. Funds received by the Tax Commission for data processing
9 services or equipment rental ~~and any funds~~;

10 2. Funds received by the Tax Commission from any ~~incorporated~~
11 ~~city, town, or~~ county pursuant to a contractual agreement for the
12 augmentation of the enforcement and collection of municipal or
13 county taxes entered into pursuant to the provisions of ~~Sections~~
14 Section 1371 ~~or 2702~~ of this title. The Tax Commission is
15 authorized to hire full-time-equivalent employees as necessary to
16 perform such duties as to fulfill contractual agreements authorized
17 pursuant to ~~Sections~~ Section 1371 ~~and 2702~~ of this title, however,
18 such employees hired to perform such contractual duties shall be
19 supported solely by funds in the Tax Commission Reimbursement Fund
20 which are collected by the Tax Commission from ~~incorporated cities,~~
21 ~~towns, and~~ counties pursuant to such contractual agreements and such
22 employees shall be terminated upon the discontinuation of such funds
23 or inadequate funds to support such positions. Such full-time-
24 equivalent employees shall be in the unclassified service and shall

1 not be subject to any provisions of the Oklahoma Personnel Act or to
2 any of the rules or regulations promulgated by the Office of
3 Personnel Management except leave regulations. ~~All fees; and~~
4 3. Fees collected and apportioned to this fund under the
5 Oklahoma Vehicle License and Registration Act, ~~Section 1101 et seq.~~
6 ~~of Title 47 of the Oklahoma Statutes,~~ which may be used by the Motor
7 Vehicle Division of the Oklahoma Tax Commission to pay all costs
8 incurred in the issuance of certificates of title and inspection of
9 vehicles, including, but not limited to, additional computer costs
10 for the Tax Commission and motor license agents and the check
11 verification system authorized pursuant to the provisions of
12 paragraph 1 of subsection A of Section 1144 of Title 47 of the
13 Oklahoma Statutes or be used for capital expenditures as authorized
14 by the ~~Oklahoma State~~ Legislature. ~~For the fiscal year beginning~~
15 ~~July 1, 2004, disbursements from the fund shall be exempt from all~~
16 ~~agency budget limits.~~

17 B. Notwithstanding any other provision in the Oklahoma Statutes
18 except subsection F of Section 316 and subsection D of Section 418
19 of this title, beginning July 1, 2009, all revenue from fees and
20 penalties collected pursuant to Sections 304, 316, 415 and 418 of
21 this title shall be apportioned to the Tax Commission Reimbursement
22 Fund for administrative and data processing expenses incurred in
23 connection with electronic reporting requirements pursuant to the
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1 provisions of Section 301 et seq., Section 346 et seq., Section 401
2 et seq. and Section 424 et seq. of this title.

3 C. There is hereby created in the State Treasury a revolving
4 fund for the Oklahoma Tax Commission to be known as the "Municipal
5 Tax Enforcement Fund". Said revolving fund shall consist of any
6 funds received by the Tax Commission from any incorporated city or
7 town pursuant to a contractual agreement entered into pursuant to
8 the provisions of Section 2702 of this title for the augmentation of
9 the enforcement and collection of municipal sales or use taxes. The
10 Tax Commission, in consultation with representatives of a statewide
11 nonprofit organization which supports the functions of such
12 municipalities and whose membership consists primarily of
13 municipalities organized under the laws of the State of Oklahoma,
14 shall develop accountability protocols for the Municipal Tax
15 Enforcement Fund. Expenses for developing, implementing and
16 updating such protocols may be paid out of the Municipal Tax
17 Enforcement Fund. The Tax Commission is authorized to hire full-
18 time-equivalent employees as necessary to perform such duties as to
19 fulfill contractual agreements authorized pursuant to Section 2702
20 of this title, however, such employees hired to perform such
21 contractual duties shall be supported solely by funds in the
22 Municipal Tax Enforcement Fund which are collected by the Tax
23 Commission from incorporated cities and towns pursuant to such
24 contractual agreements and such employees shall be terminated upon

1 the discontinuation of such funds or inadequate funds to support
2 such positions. Such full-time-equivalent employees shall be in the
3 unclassified service and shall not be subject to any provisions of
4 the Oklahoma Personnel Act or to any of the rules or regulations
5 promulgated by the Office of Personnel Management except leave
6 regulations.

7 SECTION 2. This act shall become effective January 1, 2012.

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9 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
10 04-14-2011 - DO PASS.
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