

1 STATE OF OKLAHOMA

2 1st Session of the 53rd Legislature (2011)

3 HOUSE BILL 1947

By: Jackson

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5
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68
8 O.S. 2001, Section 102, which relates to tax laws;
clarifying language; and providing an effective date.

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

12 SECTION 1. AMENDATORY 68 O.S. 2001, Section 102, is
13 amended to read as follows:

14 Section 102. The "Oklahoma Tax Commission" is hereby created,
15 and shall possess ~~such~~ the duties, powers and authority as are
16 hereinafter defined, and as are now or as may hereafter be conferred
17 upon it by law. The Tax Commission shall consist of three (3)
18 persons to be appointed by the Governor of the State of Oklahoma by
19 and with the consent of the State Senate of the State of Oklahoma.
20 No more than two (2) members of the Tax Commission shall be, or
21 shall have been in the previous six (6) months, members of the same
22 political party. The members of the Tax Commission shall not be
23 subject to removal from office at the will and pleasure of the
24 Governor, but may be removed only for cause and in the manner

1 provided by law for the removal of state officials not subject to
2 impeachment under the provision of Section 1, Article VIII, of the
3 Constitution.

4 The members of the Oklahoma Tax Commission as now constituted
5 shall continue to serve until the members of the Tax Commission
6 created by this act are duly appointed, confirmed and qualified.
7 Within twenty (20) days after the effective date of this act, the
8 Governor shall appoint a new Tax Commission with the term of office
9 of one member to expire on the second Monday of January 1955, the
10 term of office of the second member to expire on the second Monday
11 of January 1957, and the term of office of the third member to
12 expire on the second Monday of January 1959. Except as set out
13 above the term of office of each member of said Commission shall be
14 for six (6) years with the term of office of one member of the Tax
15 Commission expiring on the second Monday of January of each
16 odd-numbered year. Provided, however, that a member of the
17 Commission shall continue to serve after the expiration of his term
18 of office until his successor is appointed, confirmed and qualified.

19 In the event of a vacancy in the membership of the Tax
20 Commission before the expiration of any term of office, the Governor
21 shall fill such vacancy for the unexpired term within twenty (20)
22 days, and no member of the Commission shall be entitled to draw any
23 salary or perform any service until his appointment is confirmed by
24 the Senate, if the Senate then be in session. If the Senate be not

1 in session, then such member may serve and draw his salary until
2 some special or regular session convenes; and if his appointment is
3 then not confirmed within twenty (20) days, he shall cease to
4 perform such services and cease to draw a salary.

5 Each member of the Tax Commission shall, at the time of his
6 appointment, be a resident and citizen of the State of Oklahoma, and
7 shall devote all of his time to the administration of the affairs of
8 the Tax Commission. The Governor shall at the time of making the
9 initial appointments, and also at the time of making each
10 appointment to fill a vacancy on the Commission as provided by this
11 act, designate one member to serve as Chairman, one member to serve
12 as Vice Chairman and one member to serve as Secretary.

13 The Oklahoma Tax Commission shall appoint an administrator who
14 shall serve at the pleasure of the Commission and who shall be the
15 administrative officer of the Commission and manage the activities
16 of the employees provided for in Sections 104 and 105 of this title.

17 SECTION 2. This act shall become effective November 1, 2011.

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