

1 STATE OF OKLAHOMA

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

3 SENATE BILL 216

By: Paddack

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6 AS INTRODUCED

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

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

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

24 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:

- 1 a. two persons representing municipalities with a  
2 population of less than fifty thousand (50,000)  
3 persons, and  
4 b. one member representing a statewide nonprofit  
5 organization, the membership of which consists  
6 primarily of municipalities organized under the laws  
7 of the State of Oklahoma and which organization  
8 supports the functions of such municipalities, and

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

- 10 a. one person representing a municipality with a  
11 population in excess of four hundred thousand  
12 (400,000) persons according to the latest Federal  
13 Decennial Census,  
14 b. one person representing a municipality with a  
15 population in excess of fifty thousand (50,000)  
16 persons but not in excess of one hundred thousand  
17 (100,000) persons,  
18 c. one member of the Senate who serves as a member of a  
19 committee with jurisdiction over the budget of the  
20 Oklahoma Tax Commission,  
21 d. one member of the Senate who serves as a member of the  
22 Finance Committee, and

23 3. The Speaker of the House of Representatives shall appoint:  
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1 a. two persons representing municipalities with a  
2 population in excess of one hundred thousand (100,000)  
3 but not in excess of four hundred thousand (400,000)  
4 persons according to the latest Federal Decennial  
5 Census,

6 b. one member of the House of Representatives who serves  
7 as a member of a committee with jurisdiction over the  
8 budget of the Tax Commission, and

9 d. one member of the House of Representatives who serves  
10 as a member of the Revenue and Taxation Subcommittee.

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

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

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

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

21 G. Travel reimbursement for members of the task force who are  
22 legislators shall be made pursuant to Section 456 of Title 74 of the  
23 Oklahoma Statutes. Travel reimbursement for other members of the  
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1 task force shall be made by the respective appointing authorities  
2 pursuant to the State Travel Reimbursement Act.

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

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

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

12 1. Applicable laws and rules;

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

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

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

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

21 K. The task force shall make a final report containing any  
22 recommendations for changes in the law governing the process by  
23 which the Tax Commission assesses, collects and distributes sales  
24 and use tax to local jurisdictions to the Governor, the Speaker of

1 the House of Representatives and the President Pro Tempore of the  
2 Senate not later than January 31, 2012.

3 L. The task force shall terminate by operation of law on  
4 February 1, 2012.

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

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

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