

1 STATE OF OKLAHOMA

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

3 SENATE BILL 286

By: Anderson

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7 AS INTRODUCED

8 An Act relating to tax administration; amending 68  
9 O.S. 2001, Section 113, as last amended by Section 1,  
Chapter 434, O.S.L. 2009 (68 O.S. Supp. 2010, Section  
10 113), which relates to Oklahoma Tax Commission  
11 revolving funds; clarifying language; modifying type  
of funds to be deposited in Tax Commission  
12 Reimbursement Fund; deleting obsolete language;  
13 creating Municipal Tax Enforcement Fund and providing  
for types of funds deposited therein; requiring  
14 establishment of specified accountability protocols  
by certain parties; authorizing certain expenses to  
15 be paid out of Fund; authorizing Tax Commission to  
hire certain employees for specified purpose;  
16 providing for support and termination of such  
employees under certain circumstances; providing that  
such employees are in unclassified service and not  
17 subject to certain act; and providing an effective  
date.

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

21 SECTION 1. AMENDATORY 68 O.S. 2001, Section 113, as last  
22 amended by Section 1, Chapter 434, O.S.L. 2009 (68 O.S. Supp. 2010,  
23 Section 113), is amended to read as follows:  
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1 Section 113. A. There is hereby created in the State Treasury  
2 a revolving fund for the Oklahoma Tax Commission to be known as the  
3 "Tax Commission Reimbursement Fund". Said revolving fund shall  
4 consist of ~~any funds~~;

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

7 2. Funds received by the Tax Commission from any ~~incorporated~~  
8 ~~city, town, or~~ county pursuant to a contractual agreement for the  
9 augmentation of the enforcement and collection of municipal or  
10 county taxes entered into pursuant to the provisions of ~~Sections~~  
11 Section 1371 ~~or 2702~~ of this title. The Tax Commission is  
12 authorized to hire full-time-equivalent employees as necessary to  
13 perform such duties as to fulfill contractual agreements authorized  
14 pursuant to ~~Sections~~ Section 1371 ~~and 2702~~ of this title, however,  
15 such employees hired to perform such contractual duties shall be  
16 supported solely by funds in the Tax Commission Reimbursement Fund  
17 which are collected by the Tax Commission from ~~incorporated cities,~~  
18 ~~towns, and~~ counties pursuant to such contractual agreements and such  
19 employees shall be terminated upon the discontinuation of such funds  
20 or inadequate funds to support such positions. Such full-time-  
21 equivalent employees shall be in the unclassified service and shall  
22 not be subject to any provisions of the Oklahoma Personnel Act or to  
23 any of the rules or regulations promulgated by the Office of  
24 Personnel Management except leave regulations. ~~All fees; and~~

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

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

23        C. There is hereby created in the State Treasury a revolving  
24 fund for the Oklahoma Tax Commission to be known as the "Municipal

1 Tax Enforcement Fund". Said revolving fund shall consist of any  
2 funds received by the Tax Commission from any incorporated city or  
3 town pursuant to a contractual agreement entered into pursuant to  
4 the provisions of Section 2702 of this title for the augmentation of  
5 the enforcement and collection of municipal sales or use taxes. The  
6 Tax Commission, in consultation with representatives of a statewide  
7 nonprofit organization which supports the functions of such  
8 municipalities and whose membership consists primarily of  
9 municipalities organized under the laws of the State of Oklahoma,  
10 shall develop accountability protocols for the Municipal Tax  
11 Enforcement Fund. Expenses for developing, implementing and  
12 updating such protocols may be paid out of the Municipal Tax  
13 Enforcement Fund. The Tax Commission is authorized to hire full-  
14 time-equivalent employees as necessary to perform such duties as to  
15 fulfill contractual agreements authorized pursuant to Section 2702  
16 of this title, however, such employees hired to perform such  
17 contractual duties shall be supported solely by funds in the  
18 Municipal Tax Enforcement Fund which are collected by the Tax  
19 Commission from incorporated cities and towns pursuant to such  
20 contractual agreements and such employees shall be terminated upon  
21 the discontinuation of such funds or inadequate funds to support  
22 such positions. Such full-time-equivalent employees shall be in the  
23 unclassified service and shall not be subject to any provisions of  
24 the Oklahoma Personnel Act or to any of the rules or regulations

1 promulgated by the Office of Personnel Management except leave  
2 regulations.

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

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