

1 **SENATE FLOOR VERSION**

2 February 12, 2014

3 **AS AMENDED**

4 SENATE BILL NO. 1832

By: Treat of the Senate

and

Echols of the House

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7
8 **[fiscal impact statements - Taxpayer Transparency**
9 **Act - fiscal impact statements - posting of**
10 **information**

emergency]

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

13 SECTION 1. AMENDATORY 62 O.S. 2011, Section 46, as last
14 amended by Section 424, Chapter 304, O.S.L. 2012 (62 O.S. Supp.
15 2013, Section 46), is amended to read as follows:

16 Section 46. A. This act shall be known and may be cited as the
17 "Taxpayer Transparency Act".

18 B. As used in the Taxpayer Transparency Act:

19 1. "Single website" means a website that allows the public to
20 access information identified in subsection C of this section
21 without any fee or charge to the public for such access;

22 2. "Expenditure of state funds" means the disbursement of all
23 state funds regardless of amount of expenditure, whether
24 appropriated or nonappropriated, excluding:

- a. the transfer of funds between two state agencies,
- b. payments of state or federal assistance to an individual,
- c. child support payments, and
- d. refunds issued by the Oklahoma Tax Commission resulting from the overpayment of tax;

3. "Incentive payments" means payments made under the Oklahoma Quality Jobs Program Act, Saving Quality Jobs Act, Oklahoma Quality Jobs Incentive Leverage Act, Small Employer Quality Jobs Incentive Act, Oklahoma Specialized Quality Investment Act and Oklahoma Quality Investment Act;

4. "Tax credit" means a credit pursuant to the Oklahoma Income Tax Act against tax liability which is taken by a taxpayer, excluding credits authorized under paragraphs 1 and 2 of subsection B of Section 2357 and Sections 2357.29 and 2357.43 of Title 68 of the Oklahoma Statutes; and

5. "Stimulus funds expenditure" means the disbursement by state agencies of federal funds received pursuant to the federal American Recovery and Reinvestment Act of 2009.

C. No later than January 1, 2008, the Office of Management and Enterprise Services shall develop and operate a single website accessible by the public. The website shall include aggregate information on state revenue, expenditures and incentive payments and information on state tax preferences as contained in the tax

1 expenditure report published by the Oklahoma Tax Commission pursuant
2 to subsection E of Section 205 of Title 68 of the Oklahoma Statutes.
3 No later than January 1, 2009, the website shall include search
4 capabilities.

5 D. Effective January 1, 2011, the Office of Management and
6 Enterprise Services shall update the website with "Open Books 2.0,"
7 an expanded online database through which each individual
8 expenditure shall be listed individually separate of aggregated
9 amount. The information shall be searchable by term including name
10 of recipient, entity making expenditure and date of expenditure.
11 The website shall allow members of the public to export sets of data
12 produced by search query in a standardized exportable form. No
13 later than eighteen (18) months after "Open Books 2.0" is online,
14 the Office of Management and Enterprise Services shall create an
15 online archive for each fiscal year, beginning with Fiscal Year
16 2011, which shall be accessible and searchable to online users.

17 E. As soon as practicable after January 1, 2008, such website
18 shall also include, but not be limited to:

- 19 1. For the expenditure of state funds or incentive payments:
- 20 a. the name and principal location of the entity and/or
21 recipients of the funds, excluding release of
22 information relating to an individual's place of
23 residence, release of information prohibited by
24 subsection D of Section 24A.7 of Title 51 of the

1 Oklahoma Statutes or by federal law relating to
2 privacy rights,

- 3 b. the amount of state funds expended,
- 4 c. the type of transaction,
- 5 d. the funding or expending agency, and
- 6 e. a descriptive purpose of the funding action or
7 expenditure;

8 2. For stimulus fund expenditures:

- 9 a. a link to the name and principal location of the
10 entity and/or recipients of the funds regardless of
11 amount,
- 12 b. the amount of stimulus funds expended,
- 13 c. the funding or expending agency, and
- 14 d. a descriptive purpose of the funding action or
15 expenditure; and

16 3. For each tax credit, information, including but not limited
17 to:

- 18 a. the name of each taxpayer to which a credit has been
19 granted,
- 20 b. the amount of such credit, and
- 21 c. the specific provision under which a credit has been
22 granted.

23 F. The single website provided for in subsection C of this
24 section shall include data on state revenue, expenditures and

1 incentive payments for the fiscal year 2007 and each fiscal year
2 thereafter, on state tax credits for tax year 2007 and each tax year
3 thereafter, and on stimulus fund expenditures for the fiscal year
4 2009 and each fiscal year thereafter. Such data shall be available
5 on the single website no later than one hundred twenty (120) days
6 after the last day of the preceding fiscal year; provided, data on
7 stimulus fund expenditures for the fiscal year 2009 shall be
8 available on the single website within one hundred twenty (120) days
9 after the effective date of this act.

10 G. No later than January 1, 2012, the single website provided
11 for in subsection C of this section shall include a section specific
12 to data on road funding in this state. This section of the website
13 shall include but not be limited to historical as well as current
14 revenue collections and apportionment data on the following:

15 1. Diesel fuel and gasoline excise tax collected pursuant to
16 Sections 500.4 and 603 of Title 68 of the Oklahoma Statutes;

17 2. Gross production tax collected pursuant to Section 1001 of
18 Title 68 of the Oklahoma Statutes;

19 3. Motor vehicle collections collected pursuant to Sections 6-
20 101, 6-114, 14-116 and 1105 et seq. of Title 47 of the Oklahoma
21 Statutes; and

22 4. Motor vehicle excise tax collected pursuant to Sections
23 2103, 2104.3 and 2110 of Title 68 of the Oklahoma Statutes.

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1 H. No later than January 1, 2012, the Office of Management and
2 Enterprise Services shall include as part of the single website all
3 spending data subject to publication by the "School District
4 Transparency Act" in Title 70 of the Oklahoma Statutes.

5 I. 1. Within forty-five (45) days following the effective date
6 of this act, and annually by June 30 thereafter, the Office of
7 Management and Enterprise Services (OMES) shall post on the Open
8 Books website, created in this section, and on the website of each
9 affected agency, a fiscal impact statement which accompanied any
10 legislation that was enacted by the Legislature and signed into law
11 if such legislation expended any state funds, created any incentive
12 payments or if such fiscal impact statement was otherwise required
13 by law to accompany the legislation.

14 2. Within one year following the posting of fiscal impact
15 statements as required in paragraph 1 of this subsection, the
16 affected state agency shall provide actual numbers and related
17 information for each fiscal impact statement so posted to the Office
18 of Management and Enterprise Services and the subsequent information
19 shall be posted on Open Books and the agency websites.

20 J. The Oklahoma Tax Commission, the Office of the State
21 Treasurer, all institutions of The Oklahoma State System of Higher
22 Education and any other state agency shall provide to the Office of
23 Management and Enterprise Services such information as is necessary
24 to accomplish the purposes of the Taxpayer Transparency Act.

1 ~~J.~~ K. So that the Tax Commission may fulfill its obligations as
2 required by this section, all recipients of tax credits, as that
3 term is defined herein, shall file their reports or returns claiming
4 the tax credits in an electronic format, as may be required by the
5 Tax Commission. The Tax Commission may disallow any claim of a
6 person for a tax credit due to its failure to file a report or
7 return as required under the authority of this subsection.

8 ~~K.~~ L. Nothing in the Taxpayer Transparency Act shall require
9 the disclosure of information which is required to be kept
10 confidential by state or federal law.

11 ~~L.~~ M. The disclosure of information required by this section
12 shall create no liability whatsoever, civil or criminal, to the
13 State of Oklahoma or any member of the Office of Management and
14 Enterprise Services or any employee thereof for disclosure of the
15 information or for any error or omission in the disclosure.

16 ~~M.~~ N. The State Auditor and Inspector shall maintain a website
17 providing public access to the documentation of stimulus funding
18 pursuant to the requirements of this section. The website shall
19 provide a list of all stimulus fund expenditures regardless of
20 amount. The entire list of stimulus fund expenditures and each of
21 the related content requirements as detailed in subsection D of this
22 section shall be available for export in standardized formats
23 including but not limited to eXtensible Markup Language (XML) and
24 Comma Separated Value (CSV) formats. The list of expenditures shall

1 include searchable functionality including but not limited to the
2 ability to search the expenditures by the name of the entity
3 receiving funding, name of entity processing funding and name of
4 entity benefiting from funding.

5 ~~N.~~ O. Information about tax credits subject to disclosure
6 pursuant to this section shall include the identity of all taxpayers
7 or organizations having any part in the chain of custody or claim to
8 the credit or credits at any time during the credit's existence.

9 SECTION 2. It being immediately necessary for the preservation
10 of the public peace, health and safety, an emergency is hereby
11 declared to exist, by reason whereof this act shall take effect and
12 be in full force from and after its passage and approval.

13 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS
14 February 12, 2014 - DO PASS AS AMENDED
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