

05/01/2018 12:00:40 PM

HOUSE OF REPRESENTATIVES
CONFERENCE COMMITTEE REPORT

Mr. President:
Mr. Speaker:

The Conference Committee, to which was referred

HB3225

By: Nollan of the House and Thompson of the Senate

Title: Revenue and taxation; authorizing Tax Commission to make certain tax credit data accessible; content of website; effective date.

Together with Engrossed Senate Amendments thereto, beg leave to report that we have had the same under consideration and herewith return the same with the following recommendations:

1. That the Senate recede from its amendment No.1.

Respectfully submitted,

House Action _____ Date _____ Senate Action _____ Date _____

HB3225 CCR (A)
HOUSE CONFEREES

Bennett, John

Caldwell, Chad



Calvey, Kevin

Casey, Dennis



Cockroft, Josh



Dunnington, Jason

Echols, Jon

Hall, Elise



Inman, Scott

Jordan, John Paul



Kannady, Chris



Kouplen, Steve

Lepak, Mark



Loring, Ben

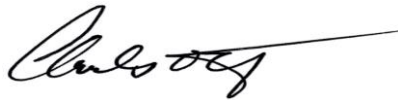
McBride, Mark



O'Donnell, Terry



Ortega, Charles



Osborn, Leslie



Ownbey, Pat



Pfeiffer, John

Proctor, Eric

Roberts, Dustin

Russ, Todd



Sanders, Mike

Sears, Earl



Stone, Shane

Virgin, Emily

Wallace, Kevin

Watson, Weldon



SENATE CONFEREES

Allen _____
 Bass _____
 Bergstrom Michael Bergstrom
 Bice Stephanie Bice
 Boggs Long Bogg
 Brecheen Ch. Bre
 Brooks _____
 Brown _____
 Dahm William Dahm
 Daniels Julius Daniels
 David _____
 Dossett _____
 Dugger Don Dugger
 Fields _____
 Floyd _____
 Fry _____
 Griffin Al Griffin
 Ikley-Freeman _____
 Jech D. Jech
 Kidd _____
 Leewright _____
 Matthews _____
 McCortney D. McCortney
 Murdock _____

Newhouse _____
 Paxton John Paxton
 Pederson Robert Pederson
 Pemberton Robert Pemberton
 Pittman _____
 Pugh _____
 Quinn Mark Quinn
 Rader Sam Rader
 Rosino John Rosino
 Scott John Scott
 Sharp John Sharp
 Shaw Wayne Shaw
 Silk _____
 Simpson John Simpson
 Smalley _____
 Sparks John Sparks
 Standridge _____
 Stanislawski Stanislawski
 Sykes _____
 Thompson John Thompson
 Yen John Yen

House Action _____ Date _____ Senate Action _____ Date _____

1 ENGROSSED SENATE AMENDMENT
TO
2 ENGROSSED HOUSE
BILL NO. 3225
By: Nollan of the House
and
Thompson of the Senate

7 An Act relating to revenue and taxation; authorizing
8 Oklahoma Tax Commission to make certain tax credit
9 data accessible; prescribing methods for
10 accessibility; providing for content of website;
11 providing for applicability of data to tax credits
based on certain time period; providing for exception
to certain confidentiality requirement; imposing
deadline for accessibility; providing for
codification; and providing an effective date.

14 AMENDMENT NO. 1. Page 1, strike the title to read

15 "[revenue and taxation - certain tax credit data
16 accessible - website - codification - effective date]"

1 Passed the Senate the 16th day of April, 2018.

2
3 _____
4 Presiding Officer of the Senate

5 Passed the House of Representatives the ____ day of _____,
6 2018.

7
8 _____
9 Presiding Officer of the House
10 of Representatives

1 ENGROSSED HOUSE
2 BILL NO. 3225

By: Nollan of the House

3 and

4 Thompson of the Senate

5
6 An Act relating to revenue and taxation; authorizing
7 Oklahoma Tax Commission to make certain tax credit
8 data accessible; prescribing methods for
9 accessibility; providing for content of website;
10 providing for applicability of data to tax credits
11 based on certain time period; providing for exception
12 to certain confidentiality requirement; imposing
13 deadline for accessibility; providing for
14 codification; and providing an effective date.

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

16 SECTION 1. NEW LAW A new section of law to be codified
17 in the Oklahoma Statutes as Section 295 of Title 68, unless there is
18 created a duplication in numbering, reads as follows:

19 A. The Oklahoma Tax Commission is authorized and directed to
20 make tax credit data available on its website. Data shall be made
21 available in an open-structured data format that may be downloaded
22 by the public and that allows the user to systematically sort,
23 search and access all data without any fee or charge for access. As
24 used in this section, "tax credit" means a credit pursuant to the
Oklahoma Income Tax Act against tax liability which is taken by a
taxpayer.

1 B. Such website shall also include, but not be limited to:

2 1. A brief explanation of the credit, including the year the
3 credit was first allowed to taxpayers; and

4 2. The following information for tax year 2013 and each tax
5 year thereafter for each credit:

6 a. the amount of credits claimed,

7 b. the amount of credits used to reduce tax liability or
8 refunded to taxpayers,

9 c. the amount of credits carried over to a future tax
10 year, if available,

11 d. the number of taxpayers claiming the credit, and

12 e. the annual growth rate in the number and amount of
13 credits claimed.

14 C. The provisions of subsection A of this section shall be
15 applicable to tax credits enacted prior to and after the effective
16 date of this act.

17 D. Notwithstanding the provisions of Section 205 of Title 68 of
18 the Oklahoma Statutes, the Tax Commission is authorized to provide
19 the information in subsection B of this section regardless of the
20 number of taxpayers claiming the credit.

21 E. The Tax Commission shall make the data available on its
22 website on or before January 1, 2020.

23 SECTION 2. This act shall become effective November 1, 2018.
24

1 Passed the House of Representatives the 13th day of March, 2018.

2
3
4 Presiding Officer of the House
of Representatives

5 Passed the Senate the ____ day of _____, 2018.

6
7
8 Presiding Officer of the Senate