

1 STATE OF OKLAHOMA

2 1st Session of the 56th Legislature (2017)

3 COMMITTEE SUBSTITUTE
4 FOR ENGROSSED
5 HOUSE BILL 1856

By: Osborn (Leslie) and
McEntire of the House

6 and

7 Bice of the Senate

8
9 COMMITTEE SUBSTITUTE

10 An Act relating to state government; creating the
11 Task Force for the Study of the Oklahoma Tax Code;
12 providing purpose for Task Force and requirements for
13 study; providing for appointment and selection of
14 Task Force members; requiring organizational meeting
15 by specified date; requiring selection of chair and
16 vice-chair; providing requirements for quorum; making
17 number of meetings permissive; requiring written
18 report by certain date and specifying contents
19 thereof; subjecting Task Force to certain provisions;
20 providing for staff assistance from specified
21 entities; subjecting Task Force to Open Meeting Act
22 and Open Records Act; providing for travel
23 reimbursement; providing for noncodification;
24 providing an effective date; and declaring an
emergency.

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

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

A. There is hereby created the Task Force for the Study of the
Oklahoma Tax Code. The purpose of the Task Force shall be to

1 conduct a comprehensive study of the Oklahoma Tax Code to include,
2 but not be limited to:

3 1. A review of all potential sustainable revenue streams which
4 could be made available to different levels of government;

5 2. A review of all and potential sustainable budget cuts which
6 could be implemented by the different levels of government; and

7 3. Such other matters related to tax as the Task Force deems
8 relevant.

9 B. The Task Force shall consist of sixteen (16) members to be
10 selected as follows:

11 1. The Governor shall appoint:

12 a. one person representing a municipality with a
13 population of less than fifty thousand (50,000)
14 persons,

15 b. one person representing a statewide nonprofit
16 organization, the membership of which consists
17 primarily of municipalities organized under the laws
18 of the State of Oklahoma and which organization
19 supports the functions of such municipalities,

20 c. one person representing a statewide nonprofit
21 organization, the membership of which consists
22 primarily of counties organized under the laws of the
23 State of Oklahoma and which organization supports the
24 function of such counties,

1 d. five persons with business experience, one from each
2 of the state's Congressional districts. Two members
3 shall represent small businesses and one shall
4 represent large businesses. Two members shall be
5 landowners having the majority of their income from
6 farming and ranching. For purposes of this section, a
7 "small business" shall mean a for-profit enterprise
8 consisting of fifty or fewer full-time or part-time
9 employees, and a "large business" shall mean a for-
10 profit enterprise consisting of more than fifty full-
11 time or part-time employees;

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

13 a. one person representing municipalities with a
14 population in excess of four hundred thousand
15 (400,000) persons according to the latest Federal
16 Decennial Census,

17 b. one person representing a municipality with a
18 population in excess of fifty thousand (50,000)
19 persons but not in excess of one hundred thousand
20 (100,000) persons according to the latest Federal
21 Decennial Census,

22 c. one person who is a landowner having a majority of his
23 or her income from farming and ranching,
24

1 d. one person who serves as a member of a Senate
2 committee with jurisdiction over the budget of the
3 Oklahoma Tax Commission, and

4 e. one person who serves as a member of the Senate
5 Finance Subcommittee; and

6 3. The Speaker of the House of Representatives shall appoint:

7 a. one person representing a municipality with a
8 population in excess of one hundred thousand (100,000)
9 but not in excess of four hundred thousand (400,000)
10 persons according to the latest Federal Decennial
11 Census,

12 b. one person who serves as a member of a House of
13 Representatives committee with jurisdiction over the
14 budget of the Oklahoma Tax Commission, and

15 c. one person who serves as a member of the House of
16 Representatives Revenue and Taxation Subcommittee.

17 C. The Task Force shall conduct an organizational meeting not
18 later than September 30, 2017. Such meeting shall be called by the
19 Governor. A chair and cochair shall be selected by the members
20 present at the organizational meeting. A majority of the members
21 present at the organizational meeting or any subsequent meeting
22 shall constitute a quorum for the purpose of any action taken,
23 including the preparation and approval of the final report required
24

1 by this section. Vacancies shall be filled in the same manner as
2 the original appointment.

3 D. The Task Force shall be authorized to meet as necessary in
4 order to perform the duties imposed upon it. Members of the Task
5 Force shall receive travel reimbursement as provided by law from the
6 appointing authority.

7 E. The Task Force shall produce a final written report of its
8 findings and any recommendations regarding changes to the Oklahoma
9 Tax Code. The report shall be submitted to the Governor, the
10 President Pro Tempore of the State Senate and to the Speaker of the
11 Oklahoma House of Representatives not later than December 1, 2018.

12 F. The Task Force shall be subject to the provisions of the
13 Oklahoma Open Meeting Act and the Oklahoma Open Records Act.

14 G. Staff assistance for the Task Force shall be provided by the
15 staff of the Oklahoma Tax Commission, Oklahoma State Senate and
16 Oklahoma House of Representatives.

17 SECTION 2. This act shall become effective July 1, 2017.

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

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