

# An Act

ENROLLED HOUSE  
BILL NO. 1856

By: Osborn (Leslie) and  
McEntire of the House

and

Bice of the Senate

An Act relating to state government; creating the Task Force for the Study of the Oklahoma Tax Code; providing purpose for Task Force and requirements for study; providing for appointment and selection of Task Force members; requiring organizational meeting by specified date; requiring selection of chair and cochair; providing requirements for quorum; making number of meetings permissive; requiring travel reimbursement; requiring written report by certain date and specifying contents thereof; subjecting Task Force to certain provisions; providing for staff assistance from specified entities; providing for noncodification; providing an effective date; and declaring an emergency.

SUBJECT: Task Force for the Study of the Oklahoma Tax Code

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

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

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

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

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

1. The Governor shall appoint:

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

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

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

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

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

- a. one person representing municipalities with a population in excess of four hundred thousand (400,000) persons according to the latest Federal Decennial Census,
- b. one person representing a municipality with a population in excess of fifty thousand (50,000) persons but not in excess of one hundred thousand (100,000) persons according to the latest Federal Decennial Census,
- c. one person who is a landowner having a majority of his or her income from farming and ranching,
- d. one person who serves as a member of a Senate committee with jurisdiction over the budget of the Oklahoma Tax Commission, and
- e. one person who serves as a member of the Senate Finance Subcommittee; and

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

- a. one person representing a municipality with a population in excess of one hundred thousand (100,000) but not in excess of four hundred thousand (400,000) persons according to the latest Federal Decennial Census,
- b. one person who serves as a member of a House of Representatives committee with jurisdiction over the budget of the Oklahoma Tax Commission, and
- c. one person who serves as a member of the House of Representatives Revenue and Taxation Subcommittee.

C. The Task Force shall conduct an organizational meeting not later than September 30, 2017. Such meeting shall be called by the Governor. A chair and cochair shall be selected by the members present at the organizational meeting. A majority of the members present at the organizational meeting or any subsequent meeting shall constitute a quorum for the purpose of any action taken, including the preparation and approval of the final report required by this section. Vacancies shall be filled in the same manner as the original appointment.

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

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

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

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

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

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

Passed the House of Representatives the 11th day of May, 2017.

\_\_\_\_\_  
Presiding Officer of the House  
of Representatives

Passed the Senate the 25th day of April, 2017.

\_\_\_\_\_  
Presiding Officer of the Senate

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this \_\_\_\_\_

day of \_\_\_\_\_, 20\_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

By: \_\_\_\_\_

Approved by the Governor of the State of Oklahoma this \_\_\_\_\_

day of \_\_\_\_\_, 20\_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this \_\_\_\_\_

day of \_\_\_\_\_, 20\_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

By: \_\_\_\_\_