

1 **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2 STATE OF OKLAHOMA

3 2nd Session of the 56th Legislature (2018)

4 COMMITTEE SUBSTITUTE
5 FOR
6 HOUSE BILL NO. 3225

By: Nollan of the House

and

Thompson of the Senate

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10 COMMITTEE SUBSTITUTE

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

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

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

24 A. The Oklahoma Tax Commission is authorized and directed to
 make tax credit data available on its website. Data shall be made
 available in an open-structured data format that may be downloaded

1 by the public and that allows the user to systematically sort,
2 search and access all data without any fee or charge for access. As
3 used in this section, "tax credit" means a credit pursuant to the
4 Oklahoma Income Tax Act against tax liability which is taken by a
5 taxpayer.

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

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

9 2. The following information for tax year 2013 and each tax
10 year thereafter for each credit:

11 a. the amount of credits claimed,

12 b. the amount of credits used to reduce tax liability or
13 refunded to taxpayers,

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

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

17 e. the annual growth rate in the number and amount of
18 credits claimed.

19 C. The provisions of subsection A of this section shall be
20 applicable to tax credits enacted prior to and after the effective
21 date of this act.

22 D. Notwithstanding the provisions of Section 205 of Title 68 of
23 the Oklahoma Statutes, the Tax Commission is authorized to provide
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1 the information in subsection B of this section regardless of the
2 number of taxpayers claiming the credit.

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

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

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7 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
8 03/01/2018 - DO PASS, As Amended and Coauthored.

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