

1 **SENATE FLOOR VERSION**

2 April 12, 2017

3 COMMITTEE SUBSTITUTE

4 ENGROSSED HOUSE

5 BILL NO. 1856

By: Osborn (Leslie) and
McEntire of the House

6 and

7 Bice of the Senate

8
9 COMMITTEE SUBSTITUTE

10 [state government - Task Force for the Study of the
11 Oklahoma Tax Code - noncodification - ~~effective date~~

-

emergency]

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

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

17 A. There is hereby created the Task Force for the Study of the
18 Oklahoma Tax Code. The purpose of the Task Force shall be to
19 conduct a comprehensive study of the Oklahoma Tax Code to include,
20 but not be limited to:

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

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

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

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

5 1. The Governor shall appoint:

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

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

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

19 d. five persons with business experience, one from each
20 of the state's Congressional districts. Two members
21 shall represent small businesses and one shall
22 represent large businesses. Two members shall be
23 landowners having the majority of their income from
24 farming and ranching. For purposes of this section, a

1 "small business" shall mean a for-profit enterprise
2 consisting of fifty or fewer full-time or part-time
3 employees, and a "large business" shall mean a for-
4 profit enterprise consisting of more than fifty full-
5 time or part-time employees;

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

- 7 a. one person representing municipalities with a
8 population in excess of four hundred thousand
9 (400,000) persons according to the latest Federal
10 Decennial Census,
11 b. one person representing a municipality with a
12 population in excess of fifty thousand (50,000)
13 persons but not in excess of one hundred thousand
14 (100,000) persons according to the latest Federal
15 Decennial Census,
16 c. one person who is a landowner having a majority of his
17 or her income from farming and ranching,
18 d. one person who serves as a member of a Senate
19 committee with jurisdiction over the budget of the
20 Oklahoma Tax Commission, and
21 e. one person who serves as a member of the Senate
22 Finance Subcommittee; and

23 3. The Speaker of the House of Representatives shall appoint:
24

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

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

20 D. The Task Force shall be authorized to meet as necessary in
21 order to perform the duties imposed upon it. Members of the Task
22 Force shall receive travel reimbursement as provided by law from the
23 appointing authority.
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1 E. The Task Force shall produce a final written report of its
2 findings and any recommendations regarding changes to the Oklahoma
3 Tax Code. The report shall be submitted to the Governor, the
4 President Pro Tempore of the State Senate and to the Speaker of the
5 Oklahoma House of Representatives not later than December 1, 2018.

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

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

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

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

16 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS
17 April 12, 2017 - DO PASS AS AMENDED
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