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AS AMENDED

By: Nollan of the House

Thompson of the Senate

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

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

5 a. the amount of credits claimed,

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

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

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

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

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

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

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

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

23 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS
24 April 4, 2018 - DO PASS AS AMENDED