

STATE OF OKLAHOMA

1st Session of the 56th Legislature (2017)

HOUSE BILL 1856

By: Osborn (Leslie)

AS INTRODUCED

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 vice-chair; 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.

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; and

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

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

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

7        1. The Governor shall appoint:

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

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

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

21           d. five persons with business experience, one from each  
22                of the state's Congressional districts. Three members  
23                shall represent small businesses and two shall  
24                represent large businesses. For purposes of this

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

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

- 7 a. two persons 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 of the Senate who serves as a member of a  
17 committee with jurisdiction over the budget of the  
18 Oklahoma Tax Commission, and  
19 d. one person of the Senate who serves as a member of the  
20 Finance Committee, and

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

- 22 a. one person representing a municipality with a  
23 population in excess of one hundred thousand (100,000)  
24 but not in excess of four hundred thousand (400,000)

1 persons according to the latest Federal Decennial  
2 Census,

3 b. one person of the House of Representatives who serves  
4 as a member of a committee with jurisdiction over the  
5 budget of the Oklahoma Tax Commission, and

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

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

17 D. The Task Force shall be authorized to meet as necessary in  
18 order to perform the duties imposed upon it. Members of the Task  
19 Force shall be reimbursed as provided by the appointing authority.

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

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

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

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

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

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