

<DateSubmitted>

HOUSE OF REPRESENTATIVES  
CONFERENCE COMMITTEE REPORT

Mr. President:  
Mr. Speaker:

The Conference Committee, to which was referred

**HB3225**

By: Nollan of the House and Thompson of the Senate

Title: Revenue and taxation; authorizing Tax Commission to make certain tax credit data accessible; content of website; effective date.

Together with Engrossed Senate Amendments thereto, beg leave to report that we have had the same under consideration and herewith return the same with the following recommendations:

1. That the Senate recede from its amendment No.1.

Respectfully submitted,

House Action \_\_\_\_\_ Date \_\_\_\_\_ Senate Action \_\_\_\_\_ Date \_\_\_\_\_

**SENATE CONFEREES**

Allen \_\_\_\_\_  
 Bass \_\_\_\_\_  
 Bergstrom \_\_\_\_\_  
 Bice \_\_\_\_\_  
 Boggs \_\_\_\_\_  
 Brecheen \_\_\_\_\_  
 Brooks \_\_\_\_\_  
 Brown \_\_\_\_\_  
 Dahm \_\_\_\_\_  
 Daniels \_\_\_\_\_  
 David \_\_\_\_\_  
 Dossett \_\_\_\_\_  
 Dugger \_\_\_\_\_  
 Fields \_\_\_\_\_  
 Floyd \_\_\_\_\_  
 Fry \_\_\_\_\_  
 Griffin \_\_\_\_\_  
 Ikley-Freeman \_\_\_\_\_  
 Jech \_\_\_\_\_  
 Kidd \_\_\_\_\_  
 Leewright \_\_\_\_\_  
 Matthews \_\_\_\_\_  
 McCortney \_\_\_\_\_  
 Murdock \_\_\_\_\_

Newhouse \_\_\_\_\_  
 Paxton \_\_\_\_\_  
 Pederson \_\_\_\_\_  
 Pemberton \_\_\_\_\_  
 Pittman \_\_\_\_\_  
 Pugh \_\_\_\_\_  
 Quinn \_\_\_\_\_  
 Rader \_\_\_\_\_  
 Rosino \_\_\_\_\_  
 Scott \_\_\_\_\_  
 Sharp \_\_\_\_\_  
 Shaw \_\_\_\_\_  
 Silk \_\_\_\_\_  
 Simpson \_\_\_\_\_  
 Smalley \_\_\_\_\_  
 Sparks \_\_\_\_\_  
 Standridge \_\_\_\_\_  
 Stanislawski \_\_\_\_\_  
 Sykes \_\_\_\_\_  
 Thompson \_\_\_\_\_  
 Yen \_\_\_\_\_  
 \_\_\_\_\_  
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House Action \_\_\_\_\_ Date \_\_\_\_\_

Senate Action \_\_\_\_\_ Date \_\_\_\_\_

1 ENGROSSED SENATE AMENDMENT  
TO  
2 ENGROSSED HOUSE  
BILL NO. 3225  
By: Nollan of the House  
and  
Thompson of the Senate

7 An Act relating to revenue and taxation; authorizing  
8 Oklahoma Tax Commission to make certain tax credit  
9 data accessible; prescribing methods for  
10 accessibility; providing for content of website;  
11 providing for applicability of data to tax credits  
based on certain time period; providing for exception  
to certain confidentiality requirement; imposing  
deadline for accessibility; providing for  
codification; and providing an effective date.

14 AMENDMENT NO. 1. Page 1, strike the title to read

15 "[ revenue and taxation - certain tax credit data  
16 accessible - website - codification - effective date ]"

1 Passed the Senate the 16th day of April, 2018.

2  
3 \_\_\_\_\_  
4 Presiding Officer of the Senate

5 Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_,  
6 2018.

7  
8 \_\_\_\_\_  
9 Presiding Officer of the House  
10 of Representatives

1 ENGROSSED HOUSE  
2 BILL NO. 3225

By: Nollan of the House

3 and

4 Thompson of the Senate

5  
6 An Act relating to revenue and taxation; authorizing  
7 Oklahoma Tax Commission to make certain tax credit  
8 data accessible; prescribing methods for  
9 accessibility; providing for content of website;  
10 providing for applicability of data to tax credits  
11 based on certain time period; providing for exception  
12 to certain confidentiality requirement; imposing  
13 deadline for accessibility; providing for  
14 codification; and providing an effective date.

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

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

19 A. The Oklahoma Tax Commission is authorized and directed to  
20 make tax credit data available on its website. Data shall be made  
21 available in an open-structured data format that may be downloaded  
22 by the public and that allows the user to systematically sort,  
23 search and access all data without any fee or charge for access. As  
24 used in this section, "tax credit" means a credit pursuant to the  
Oklahoma Income Tax Act against tax liability which is taken by a  
taxpayer.

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

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

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

6 a. the amount of credits claimed,

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

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

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

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

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

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

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

23 SECTION 2. This act shall become effective November 1, 2018.  
24

1 Passed the House of Representatives the 13th day of March, 2018.

2  
3  
4 Presiding Officer of the House  
of Representatives

5 Passed the Senate the \_\_\_\_ day of \_\_\_\_\_, 2018.

6  
7  
8 Presiding Officer of the Senate