

STATE OF OKLAHOMA

2nd Session of the 57th Legislature (2020)

SENATE BILL 1535

By: Bullard

AS INTRODUCED

An Act relating to the Oklahoma Higher Learning Access Program; amending 70 O.S. 2011, Section 2605, as last amended by Section 4, Chapter 289, O.S.L. 2017 (70 O.S. Supp. 2019, Section 2605), which relates to student agreements for the program; directing the Oklahoma State Regents for Higher Education to include certain form; allowing a school counselor or teacher to witness certain agreement; amending 68 O.S. 2011, Section 205, as last amended by Section 37, Chapter 210, O.S.L. 2016 (68 O.S. Supp. 2019, Section 205), which relates to confidentiality of Oklahoma Tax Commission records; allowing disclosure of certain information to the State Regents; providing an effective date; and declaring an emergency.

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

SECTION 1. AMENDATORY 70 O.S. 2011, Section 2605, as last amended by Section 4, Chapter 289, O.S.L. 2017 (70 O.S. Supp. 2019, Section 2605), is amended to read as follows:

Section 2605. A. Each school year, every fifth- through ninth-grade student in the public and private schools of this state and students who are educated by other means and are in the equivalent of the fifth through ninth grade shall be apprised, together with

1 the parent, custodial parent, or guardian of the student, of the
2 opportunity for access to higher learning under the Oklahoma Higher
3 Learning Access Program. The Oklahoma State Regents for Higher
4 Education and the State Board of Education shall develop, promote,
5 and coordinate a public awareness program to be utilized in making
6 students and parents aware of the Oklahoma Higher Learning Access
7 Program.

8 B. On a form provided by the Oklahoma State Regents for Higher
9 Education, every public school district shall designate at least one
10 Oklahoma Higher Learning Access Program contact person, who shall be
11 a counselor or teacher, at each public school site in this state in
12 which eighth-, ninth- or tenth-grade classes are taught. When
13 requested by the State Regents, the State Board of Education shall
14 assist the State Regents to ensure the designation of contact
15 persons. Private schools shall also designate at least one school
16 official as a contact person. For students who are educated by
17 other means, a parent or guardian or other person approved by the
18 State Regents shall be designated the contact person.

19 C. 1. Students who qualify on the basis of financial need
20 according to subsection D or E of this section or who meet the
21 eligibility qualification set forth in subparagraph a of paragraph 1
22 of subsection B of Section 2603 of this title prior to entering the
23 tenth grade or prior to reaching the age of fifteen (15) and the
24 standards and provisions promulgated by the Oklahoma State Regents

1 for Higher Education shall be given the opportunity throughout the
2 eighth-, ninth-, and tenth-grade years, for students enrolled in a
3 public or private school, or between the ages of thirteen (13) and
4 fifteen (15), for students who are educated by other means, to enter
5 into participation in the program by agreeing to, throughout the
6 remainder of their school years or educational program:

- 7 a. attend school or an educational program regularly and
- 8 do homework regularly,
- 9 b. refrain from substance abuse,
- 10 c. refrain from commission of crimes or delinquent acts,
- 11 d. have school work and school records reviewed by
- 12 mentors designated pursuant to the program,
- 13 e. provide information requested by the Oklahoma State
- 14 Regents for Higher Education or the State Board of
- 15 Education, and
- 16 f. participate in program activities.

17 2. Students who meet the eligibility qualification set forth in
18 subparagraph a of paragraph 1 of subsection B of Section 2603 of
19 this title after completing the tenth grade or after reaching the
20 age of sixteen (16) shall be given the opportunity prior to reaching
21 the age of twenty-one (21) to enter into participation in the
22 program and shall execute an agreement with provisions as determined
23 by the Oklahoma State Regents for Higher Education.

1 3. The contact person shall maintain the agreements, which
2 shall be executed on forms provided by the Oklahoma State Regents
3 for Higher Education and managed according to regulations
4 promulgated by the Oklahoma State Regents for Higher Education, and
5 the contact person shall monitor compliance of the student with the
6 terms of the agreement. The Oklahoma State Regents for Higher
7 Education are authorized to process student agreements and verify
8 compliance with the agreements. Students failing to comply with the
9 terms of the agreement shall not be eligible for the awards provided
10 in Section 2604 of this title.

11 D. Except as otherwise provided for in subsection E of this
12 section and except for students who qualify pursuant to subsection B
13 of Section 2603 of this title, a student shall not be found to be in
14 financial need for purposes of the Oklahoma Higher Learning Access
15 Program if:

16 1. At the time the student applies for participation in the
17 program during the eighth, ninth or tenth grade for students
18 enrolled in a public or private school, or between the ages of
19 thirteen (13) and fifteen (15), for students who are educated by
20 other means, the income from taxable and nontaxable sources of the
21 student's parent(s) exceeds Fifty Thousand Dollars (\$50,000.00) per
22 year;

23 2. Beginning with eighth-, ninth- or tenth-grade students who
24 are enrolled in a public or private school or students between the
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1 ages of thirteen (13) and fifteen (15) who are educated by other
2 means who apply for participation in the program in the 2017-2018
3 school year, the federal adjusted gross income of the student's
4 parent(s) exceeds Fifty-five Thousand Dollars (\$55,000.00) per year;

5 3. Beginning with eighth-, ninth- or tenth-grade students who
6 are enrolled in a public or private school or students between the
7 ages of thirteen (13) and fifteen (15) who are educated by other
8 means who apply for participation in the program in the 2021-2022
9 school year, the federal adjusted gross income of the student's
10 parent(s) exceeds Sixty Thousand Dollars (\$60,000.00) per year;

11 4. At the time the student begins postsecondary education and
12 prior to receiving any Oklahoma Higher Learning Access Program
13 benefit award, the federal adjusted gross income of the student's
14 parent(s) exceeds One Hundred Thousand Dollars (\$100,000.00) per
15 year; and

16 5. Beginning with the 2018-2019 academic year, prior to
17 receiving any Oklahoma Higher Learning Access Program benefit award
18 for any year during which the student is enrolled in an institution
19 which is a member of The Oklahoma State System of Higher Education,
20 a postsecondary vocational-technical program offered by a technology
21 center school that meets the requirements to be eligible for federal
22 student financial aid or a private institution of higher learning
23 located within this state and accredited pursuant to Section 4103 of
24 this title, the federal adjusted gross income of the student's

1 parent(s) exceeds One Hundred Thousand Dollars (\$100,000.00) per
2 year.

3 The determination of financial qualification as set forth in
4 paragraphs 4 and 5 of this subsection shall be based on the income
5 of the student, not the income of the parent(s), if a student:

- 6 a. is determined to be independent of the student's
7 parents for federal financial aid purposes,
- 8 b. was in the permanent custody of the Department of
9 Human Services at the time the student enrolled in the
10 program, or
- 11 c. was in the court-ordered custody of a federally
12 recognized Indian tribe, as defined by the federal
13 Indian Child Welfare Act, at the time the student
14 enrolled in the program.

15 The provisions of this paragraph shall apply to any student who
16 has received an Oklahoma Higher Learning Access Program benefit
17 award after the 2017-2018 school year;

18 6. The Oklahoma State Regents for Higher Education shall review
19 the determination of financial qualification as set forth in
20 paragraphs 1, 2 and 3 of this subsection if the income from taxable
21 and nontaxable sources of the student's parent(s) includes income
22 received from nontaxable military benefits or income received from
23 the federal Social Security Administration due to the death or
24 disability of the student's parent(s). If the income from taxable

1 and nontaxable sources of the student's parent(s), excluding income
2 received from nontaxable military benefits or income received from
3 the federal Social Security Administration due to the death or
4 disability of the student's parent(s), does not exceed the
5 limitations set forth by paragraphs 1, 2 and 3 of this subsection,
6 the student shall be determined to have met the financial
7 qualification set forth in paragraphs 1, 2 and 3 of this subsection.

8 E. 1. A student who was adopted between birth and twelve (12)
9 years of age while in the permanent custody of the Department of
10 Human Services, in the court-ordered custody of a licensed private
11 nonprofit child-placing agency, or federally recognized Indian
12 tribe, as defined by the federal Indian Child Welfare Act, shall not
13 be found to be in financial need for purposes of the Oklahoma Higher
14 Learning Access Program if at the time the student begins
15 postsecondary education and prior to receiving any Oklahoma Higher
16 Learning Access Program benefit award, the federal adjusted gross
17 income of the student's parent(s) exceeds One Hundred Fifty Thousand
18 Dollars (\$150,000.00) per year. The provisions of this paragraph
19 shall not apply to any student who has received an Oklahoma Higher
20 Learning Access Program benefit award prior to the 2012-2013 school
21 year.

22 2. A student who was adopted between thirteen (13) and
23 seventeen (17) years of age while in the permanent custody of the
24 Department of Human Services, in the court-ordered custody of a

1 licensed private nonprofit child-placing agency, or federally
2 recognized Indian tribe, as defined by the federal Indian Child
3 Welfare Act, shall not be found to be in financial need for purposes
4 of the Oklahoma Higher Learning Access Program if at the time the
5 student begins postsecondary education and prior to receiving any
6 Oklahoma Higher Learning Access Program benefit award, the federal
7 adjusted gross income of the student's parent(s) exceeds Two Hundred
8 Thousand Dollars (\$200,000.00) per year. The provisions of this
9 paragraph shall not apply to any student who has received an
10 Oklahoma Higher Learning Access Program benefit award prior to the
11 2012-2013 school year.

12 3. Except for students who qualify pursuant to subsection B of
13 Section 2603 of this title, the determination of financial
14 qualification as set forth in this subsection shall be based on the
15 income of the student, not the income of the parent(s), if the
16 student is determined to be independent of the student's parent(s)
17 for federal financial aid purposes. A determination of financial
18 qualification shall not be required for the student who meets the
19 criteria set forth in this subsection at the time the student
20 applies for participation in the program. The provisions of this
21 paragraph shall not apply to any student who has received an
22 Oklahoma Higher Learning Access Program benefit award prior to the
23 2008-2009 school year.

1 F. 1. The financial qualification of a student as set forth in
2 subsections D and E of this section shall be certified by the
3 contact person or by the Oklahoma State Regents for Higher Education
4 on the agreement form provided by the Oklahoma State Regents for
5 Higher Education. The form shall be retained in the permanent
6 record of the student and a copy forwarded to the Oklahoma State
7 Regents for Higher Education.

8 2. As part of the agreement form, the Oklahoma State Regents
9 for Higher Education shall include a form whereby the parent,
10 custodial parent or guardian of the student may provide permission
11 for the State Regents to verify the financial qualification of a
12 student with the Oklahoma Tax Commission. The form shall comply
13 with the Family Educational Rights and Privacy Act of 1974 (FERPA).

14 G. Agreements shall be witnessed by the parent, custodial
15 parent, ~~or~~ guardian of the student, or a school counselor or teacher
16 designated pursuant to subsection B of this section, who shall
17 further agree to:

18 1. Assist the student in achieving compliance with the
19 agreements;

20 2. Confer, when requested to do so, with the school contact
21 person, other school personnel, and program mentors;

22 3. Provide information requested by the Oklahoma State Regents
23 for Higher Education or the State Board of Education; and
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1 4. Assist the student in completing forms and reports required
2 for program participation, making applications to institutions and
3 schools of higher learning, and filing applications for student
4 grants and scholarships.

5 H. Students who are enrolled in a school district located in
6 this state that serves students who reside in both this state and an
7 adjacent state pursuant to a contract as authorized in Section 5-
8 117.1 of this title, are in the eleventh and twelfth grades during
9 the 2006-2007 school year, and who were denied participation in the
10 program shall be allowed to enter or reenter into participation in
11 the program by entering into agreements as set forth in subsections
12 C and D of this section by June 1, 2008.

13 I. The Oklahoma State Regents for Higher Education shall
14 promulgate rules for the determination of student compliance with
15 agreements made pursuant to this section.

16 J. The Oklahoma State Regents for Higher Education shall
17 designate personnel to coordinate tracking of program records for
18 the years when students participating in the program are still in
19 the schools or are being educated by other means, provide staff
20 development for contact persons in the schools, and provide liaison
21 with the State Board of Education and local organizations and
22 individuals participating in the program.

23 K. The school district where an Oklahoma Higher Learning Access
24 Program student is enrolled when the student begins participation in
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1 the program and any subsequent school district where the student
2 enrolls shall forward information regarding participation by the
3 student in the program to a school to which the student transfers
4 upon the request of the school for the records of the student.

5 L. Students participating in the Oklahoma Higher Learning
6 Access Program shall provide their Social Security number or their
7 student identification number used by their school to the Oklahoma
8 State Regents for Higher Education. The Regents shall keep the
9 numbers confidential and use them only for administrative purposes.

10 SECTION 2. AMENDATORY 68 O.S. 2011, Section 205, as last
11 amended by Section 37, Chapter 210, O.S.L. 2016 (68 O.S. Supp. 2019,
12 Section 205), is amended to read as follows:

13 Section 205. A. The records and files of the Oklahoma Tax
14 Commission concerning the administration of the Uniform Tax
15 Procedure Code or of any state tax law shall be considered
16 confidential and privileged, except as otherwise provided for by
17 law, and neither the Tax Commission nor any employee engaged in the
18 administration of the Tax Commission or charged with the custody of
19 any such records or files nor any person who may have secured
20 information from the Tax Commission shall disclose any information
21 obtained from the records or files or from any examination or
22 inspection of the premises or property of any person.

23 B. Except as provided in paragraph 26 of subsection C of this
24 section, neither the Tax Commission nor any employee engaged in the

1 administration of the Tax Commission or charged with the custody of
2 any such records or files shall be required by any court of this
3 state to produce any of the records or files for the inspection of
4 any person or for use in any action or proceeding, except when the
5 records or files or the facts shown thereby are directly involved in
6 an action or proceeding pursuant to the provisions of the Uniform
7 Tax Procedure Code or of the state tax law, or when the
8 determination of the action or proceeding will affect the validity
9 or the amount of the claim of the state pursuant to any state tax
10 law, or when the information contained in the records or files
11 constitutes evidence of violation of the provisions of the Uniform
12 Tax Procedure Code or of any state tax law.

13 C. The provisions of this section shall not prevent the Tax
14 Commission from disclosing the following information and no
15 liability whatsoever, civil or criminal, shall attach to any member
16 of the Tax Commission or any employee thereof for any error or
17 omission in the disclosure of such information:

18 1. The delivery to a taxpayer or a duly authorized
19 representative of the taxpayer of a copy of any report or any other
20 paper filed by the taxpayer pursuant to the provisions of the
21 Uniform Tax Procedure Code or of any state tax law;

22 2. The exchange of information that is not protected by the
23 federal Privacy Protection Act, 42 U.S.C., Section 2000aa et seq.,
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1 pursuant to reciprocal agreements entered into by the Tax Commission
2 and other state agencies or agencies of the federal government;

3 3. The publication of statistics so classified as to prevent
4 the identification of a particular report and the items thereof;

5 4. The examination of records and files by the State Auditor
6 and Inspector or the duly authorized agents of the State Auditor and
7 Inspector;

8 5. The disclosing of information or evidence to the Oklahoma
9 State Bureau of Investigation, Attorney General, Oklahoma State
10 Bureau of Narcotics and Dangerous Drugs Control, any district
11 attorney, or agent of any federal law enforcement agency when the
12 information or evidence is to be used by such officials to
13 investigate or prosecute violations of the criminal provisions of
14 the Uniform Tax Procedure Code or of any state tax law or of any
15 federal crime committed against this state. Any information
16 disclosed to the Oklahoma State Bureau of Investigation, Attorney
17 General, Oklahoma State Bureau of Narcotics and Dangerous Drugs
18 Control, any district attorney, or agent of any federal law
19 enforcement agency shall be kept confidential by such person and not
20 be disclosed except when presented to a court in a prosecution for
21 violation of the tax laws of this state or except as specifically
22 authorized by law, and a violation by the Oklahoma State Bureau of
23 Investigation, Attorney General, Oklahoma State Bureau of Narcotics
24 and Dangerous Drugs Control, district attorney, or agent of any

1 federal law enforcement agency by otherwise releasing the
2 information shall be a felony;

3 6. The use by any division of the Tax Commission of any
4 information or evidence in the possession of or contained in any
5 report or return filed with any other division of the Tax
6 Commission;

7 7. The furnishing, at the discretion of the Tax Commission, of
8 any information disclosed by its records or files to any official
9 person or body of this state, any other state, the United States, or
10 foreign country who is concerned with the administration or
11 assessment of any similar tax in this state, any other state or the
12 United States. The provisions of this paragraph shall include the
13 furnishing of information by the Tax Commission to a county assessor
14 to determine the amount of gross household income pursuant to the
15 provisions of Section 8C of Article X of the Oklahoma Constitution
16 or Section 2890 of this title. The Tax Commission shall promulgate
17 rules to give guidance to the county assessors regarding the type of
18 information which may be used by the county assessors in determining
19 the amount of gross household income pursuant to Section 8C of
20 Article X of the Oklahoma Constitution or Section 2890 of this
21 title. The provisions of this paragraph shall also include the
22 furnishing of information to the State Treasurer for the purpose of
23 administration of the Uniform Unclaimed Property Act;

1 8. The furnishing of information to other state agencies for
2 the limited purpose of aiding in the collection of debts owed by
3 individuals to such requesting agencies;

4 9. The furnishing of information requested by any member of the
5 general public and stated in the sworn lists or schedules of taxable
6 property of public service corporations organized, existing, or
7 doing business in this state which are submitted to and certified by
8 the State Board of Equalization pursuant to the provisions of
9 Section 2858 of this title and Section 21 of Article X of the
10 Oklahoma Constitution, provided such information would be a public
11 record if filed pursuant to Sections 2838 and 2839 of this title on
12 behalf of a corporation other than a public service corporation;

13 10. The furnishing of information requested by any member of
14 the general public and stated in the findings of the Tax Commission
15 as to the adjustment and equalization of the valuation of real and
16 personal property of the counties of the state, which are submitted
17 to and certified by the State Board of Equalization pursuant to the
18 provisions of Section 2865 of this title and Section 21 of Article X
19 of the Oklahoma Constitution;

20 11. The furnishing of information to an Oklahoma wholesaler of
21 low-point beer, licensed under the provisions of Section 163.1 et
22 seq. of Title 37 of the Oklahoma Statutes, or an association or
23 organization whose membership is comprised of such wholesalers, of
24 the licensed retailers authorized by law to purchase low-point beer

1 in this state or the furnishing of information to a licensed
2 Oklahoma wholesaler of low-point beer of shipments by licensed
3 manufacturers into this state;

4 12. The furnishing of information as to the issuance or
5 revocation of any tax permit, license or exemption by the Tax
6 Commission as provided for by law. Such information shall be
7 limited to the name of the person issued the permit, license or
8 exemption, the name of the business entity authorized to engage in
9 business pursuant to the permit, license or exemption, the address
10 of the business entity, and the grounds for revocation;

11 13. The posting of notice of revocation of any tax permit or
12 license upon the premises of the place of business of any business
13 entity which has had any tax permit or license revoked by the Tax
14 Commission as provided for by law. Such notice shall be limited to
15 the name of the person issued the permit or license, the name of the
16 business entity authorized to engage in business pursuant to the
17 permit or license, the address of the business entity, and the
18 grounds for revocation;

19 14. The furnishing of information upon written request by any
20 member of the general public as to the outstanding and unpaid amount
21 due and owing by any taxpayer of this state for any delinquent tax,
22 together with penalty and interest, for which a tax warrant or a
23 certificate of indebtedness has been filed pursuant to law;

1 15. After the filing of a tax warrant pursuant to law, the
2 furnishing of information upon written request by any member of the
3 general public as to any agreement entered into by the Tax
4 Commission concerning a compromise of tax liability for an amount
5 less than the amount of tax liability stated on such warrant;

6 16. The disclosure of information necessary to complete the
7 performance of any contract authorized by this title to any person
8 with whom the Tax Commission has contracted;

9 17. The disclosure of information to any person for a purpose
10 as authorized by the taxpayer pursuant to a waiver of
11 confidentiality. The waiver shall be in writing and shall be made
12 upon such form as the Tax Commission may prescribe;

13 18. The disclosure of information required in order to comply
14 with the provisions of Section 2369 of this title;

15 19. The disclosure to an employer, as defined in Sections
16 2385.1 and 2385.3 of this title, of information required in order to
17 collect the tax imposed by Section 2385.2 of this title;

18 20. The disclosure to a plaintiff of a corporation's last-known
19 address shown on the records of the Franchise Tax Division of the
20 Tax Commission in order for such plaintiff to comply with the
21 requirements of Section 2004 of Title 12 of the Oklahoma Statutes;

22 21. The disclosure of information directly involved in the
23 resolution of the protest by a taxpayer to an assessment of tax or
24 additional tax or the resolution of a claim for refund filed by a
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1 taxpayer, including the disclosure of the pendency of an
2 administrative proceeding involving such protest or claim, to a
3 person called by the Tax Commission as an expert witness or as a
4 witness whose area of knowledge or expertise specifically addresses
5 the issue addressed in the protest or claim for refund. Such
6 disclosure to a witness shall be limited to information pertaining
7 to the specific knowledge of that witness as to the transaction or
8 relationship between taxpayer and witness;

9 22. The disclosure of information necessary to implement an
10 agreement authorized by Section 2702 of this title when such
11 information is directly involved in the resolution of issues arising
12 out of the enforcement of a municipal sales tax ordinance. Such
13 disclosure shall be to the governing body or to the municipal
14 attorney, if so designated by the governing body;

15 23. The furnishing of information regarding incentive payments
16 made pursuant to the provisions of Sections 3601 through 3609 of
17 this title or incentive payments made pursuant to the provisions of
18 Sections 3501 through 3508 of this title;

19 24. The furnishing to a prospective purchaser of any business,
20 or his or her authorized representative, of information relating to
21 any liabilities, delinquencies, assessments or warrants of the
22 prospective seller of the business which have not been filed of
23 record, established, or become final and which relate solely to the
24 seller's business. Any disclosure under this paragraph shall only

1 be allowed upon the presentment by the prospective buyer, or the
2 buyer's authorized representative, of the purchase contract and a
3 written authorization between the parties;

4 25. The furnishing of information as to the amount of state
5 revenue affected by the issuance or granting of any tax permit,
6 license, exemption, deduction, credit or other tax preference by the
7 Tax Commission as provided for by law. Such information shall be
8 limited to the type of permit, license, exemption, deduction, credit
9 or other tax preference issued or granted, the date and duration of
10 such permit, license, exemption, deduction, credit or other tax
11 preference and the amount of such revenue. The provisions of this
12 paragraph shall not authorize the disclosure of the name of the
13 person issued such permit, license, exemption, deduction, credit or
14 other tax preference, or the name of the business entity authorized
15 to engage in business pursuant to the permit, license, exemption,
16 deduction, credit or other tax preference;

17 26. The examination of records and files of a person or entity
18 by the Oklahoma State Bureau of Narcotics and Dangerous Drugs
19 Control pursuant to a court order by a magistrate in whose
20 territorial jurisdiction the person or entity resides, or where the
21 Tax Commission records and files are physically located. Such an
22 order may only be issued upon a sworn application by an agent of the
23 Oklahoma State Bureau of Narcotics and Dangerous Drugs Control,
24 certifying that the person or entity whose records and files are to

1 be examined is the target of an ongoing investigation of a felony
2 violation of the Uniform Controlled Dangerous Substances Act and
3 that information resulting from such an examination would likely be
4 relevant to that investigation. Any records or information obtained
5 pursuant to such an order may only be used by the Oklahoma State
6 Bureau of Narcotics and Dangerous Drugs Control in the investigation
7 and prosecution of a felony violation of the Uniform Controlled
8 Dangerous Substances Act. Any such order issued pursuant to this
9 paragraph, along with the underlying application, shall be sealed
10 and not disclosed to the person or entity whose records were
11 examined, for a period of ninety (90) days. The issuing magistrate
12 may grant extensions of such period upon a showing of good cause in
13 furtherance of the investigation. Upon the expiration of ninety
14 (90) days and any extensions granted by the magistrate, a copy of
15 the application and order shall be served upon the person or entity
16 whose records were examined, along with a copy of the records or
17 information actually provided by the Tax Commission;

18 27. The disclosure of information, as prescribed by this
19 paragraph, which is related to the proposed or actual usage of tax
20 credits pursuant to Section 2357.7 of this title, the Small Business
21 Capital Formation Incentive Act or the Rural Venture Capital
22 Formation Incentive Act. Unless the context clearly requires
23 otherwise, the terms used in this paragraph shall have the same
24 meaning as defined by Section 2357.7, 2357.61 or 2357.72 of this

1 title. The disclosure of information authorized by this paragraph
2 shall include:

- 3 a. the legal name of any qualified venture capital
4 company, qualified small business capital company, or
5 qualified rural small business capital company,
- 6 b. the identity or legal name of any person or entity
7 that is a shareholder or partner of a qualified
8 venture capital company, qualified small business
9 capital company, or qualified rural small business
10 capital company,
- 11 c. the identity or legal name of any Oklahoma business
12 venture, Oklahoma small business venture, or Oklahoma
13 rural small business venture in which a qualified
14 investment has been made by a capital company, or
- 15 d. the amount of funds invested in a qualified venture
16 capital company, the amount of qualified investments
17 in a qualified small business capital company or
18 qualified rural small business capital company and the
19 amount of investments made by a qualified venture
20 capital company, qualified small business capital
21 company, or qualified rural small business capital
22 company;

23 28. The disclosure of specific information as required by
24 Section 46 of Title 62 of the Oklahoma Statutes;

1 29. The disclosure of specific information as required by
2 Section 205.5 of this title;

3 30. The disclosure of specific information as required by
4 Section 205.6 of this title;

5 31. The disclosure of information to the State Treasurer
6 necessary to implement Section 2368.27 of this title; ~~or~~

7 32. The disclosure of specific information to the Oklahoma
8 Health Care Authority for purposes of determining eligibility for
9 current or potential recipients of assistance from the Oklahoma
10 Medicaid Program; or

11 33. The disclosure of specific information to the Oklahoma
12 State Regents for Higher Education pursuant to subsection F of
13 Section 2605 of Title 70 of the Oklahoma Statutes.

14 D. The Tax Commission shall cause to be prepared and made
15 available for public inspection in the office of the Tax Commission
16 in such manner as it may determine an annual list containing the
17 name and post office address of each person, whether individual,
18 corporate, or otherwise, making and filing an income tax return with
19 the Tax Commission.

20 It is specifically provided that no liability whatsoever, civil
21 or criminal, shall attach to any member of the Tax Commission or any
22 employee thereof for any error or omission of any name or address in
23 the preparation and publication of the list.

1 E. The Tax Commission shall prepare or cause to be prepared a
2 report on all provisions of state tax law that reduce state revenue
3 through exclusions, deductions, credits, exemptions, deferrals or
4 other preferential tax treatments. The report shall be prepared not
5 later than October 1 of each even-numbered year and shall be
6 submitted to the Governor, the President Pro Tempore of the Senate
7 and the Speaker of the House of Representatives. The Tax Commission
8 may prepare and submit supplements to the report at other times of
9 the year if additional or updated information relevant to the report
10 becomes available. The report shall include, for the previous
11 fiscal year, the Tax Commission's best estimate of the amount of
12 state revenue that would have been collected but for the existence
13 of each such exclusion, deduction, credit, exemption, deferral or
14 other preferential tax treatment allowed by law. The Tax Commission
15 may request the assistance of other state agencies as may be needed
16 to prepare the report. The Tax Commission is authorized to require
17 any recipient of a tax incentive or tax expenditure to report to the
18 Tax Commission such information as requested so that the Tax
19 Commission may fulfill its obligations as required by this
20 subsection. The Tax Commission may require this information to be
21 submitted in an electronic format. The Tax Commission may disallow
22 any claim of a person for a tax incentive due to its failure to file
23 a report as required under the authority of this subsection.
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1 F. It is further provided that the provisions of this section
2 shall be strictly interpreted and shall not be construed as
3 permitting the disclosure of any other information contained in the
4 records and files of the Tax Commission relating to income tax or to
5 any other taxes.

6 G. Unless otherwise provided for in this section, any violation
7 of the provisions of this section shall constitute a misdemeanor and
8 shall be punishable by the imposition of a fine not exceeding One
9 Thousand Dollars (\$1,000.00) or by imprisonment in the county jail
10 for a term not exceeding one (1) year, or by both such fine and
11 imprisonment, and the offender shall be removed or dismissed from
12 office.

13 H. Offenses described in Section 2376 of this title shall be
14 reported to the appropriate district attorney of this state by the
15 Tax Commission as soon as the offenses are discovered by the Tax
16 Commission or its agents or employees. The Tax Commission shall
17 make available to the appropriate district attorney or to the
18 authorized agent of the district attorney its records and files
19 pertinent to prosecutions, and such records and files shall be fully
20 admissible as evidence for the purpose of such prosecutions.

21 SECTION 3. This act shall become effective July 1, 2020.

22 SECTION 4. It being immediately necessary for the preservation
23 of the public peace, health or safety, an emergency is hereby
24

1 declared to exist, by reason whereof this act shall take effect and
2 be in full force from and after its passage and approval.
3

4 57-2-2979

EB

1/16/2020 8:04:08 AM