

STATE OF OKLAHOMA

2nd Session of the 59th Legislature (2024)

COMMITTEE SUBSTITUTE
FOR

SENATE BILL NO. 1495

By: Thompson (Roger)

COMMITTEE SUBSTITUTE

An Act relating to taxpayer information; requiring the Oklahoma Tax Commission to develop a web-based application; specifying the information to be provided; specifying the procedure for obtaining the taxpayer information; prohibiting the mailing of certain receipts; requiring the Commission to develop a web-based simulator; specifying elements of the simulator; requiring open access to the public; specifying certain functionality; requiring the Commission to submit request for proposals by certain date; prescribing deadline for web-based application availability; prescribing abilities for vendor; providing for codification; and providing an effective date.

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

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 121 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. The Oklahoma Tax Commission shall develop and publish, include, or link to an interactive taxpayer receipt web-based application. The receipt shall describe the share of state

1 expenditures represented by major expenditure categories in the most
2 recent fiscal year for which data is available.

3 B. The web-based application shall allow a user to estimate the
4 individual amount of major state taxes, including but not limited to
5 income, sales, use, alcohol, tobacco, and motor vehicle fuel tax,
6 paid by the user. The web-based application shall show how taxes
7 paid by an individual taxpayer are allocated to each major
8 expenditure category based on the percentage share of total state
9 spending for each category.

10 C. The web-based application shall estimate the income and
11 direct sales taxes paid based on the income and age of the taxpayer.

12 D. The receipt created pursuant to the interaction with the
13 web-based application shall be produced on the application and the
14 Commission shall not mail the receipt to the taxpayer.

15 SECTION 2. NEW LAW A new section of law to be codified
16 in the Oklahoma Statutes as Section 122 of Title 68, unless there is
17 created a duplication in numbering, reads as follows:

18 A. The Oklahoma Tax Commission shall develop and publish,
19 include, or link to an interactive web-based budget simulator. The
20 simulator shall enable users to manipulate and provide input on the
21 spending and revenue of this state for a selected fiscal year,
22 including a budget for a future fiscal year.

23 B. The simulation shall provide immediate visual feedback to
24 users that show the effects of making changes to spending and

1 revenue on the overall balance of the budget. The simulation will
2 offer a variety of ways of interacting with spending and revenue
3 items, including the ability to increase or decrease an item or
4 present more complex policy options with specified budgetary
5 impacts.

6 C. The simulation shall provide background information on each
7 revenue and spending item so that residents can better understand
8 budget issues. Where possible and helpful, the simulation shall
9 include links for further details and the option to embed live
10 visualizations, such as those commonly provided on government
11 transparency portals.

12 D. The simulation shall be offered online with open access to
13 the public, but it shall have live functionality to make it suitable
14 for live meetings or educational settings.

15 E. The simulation shall provide rich aggregated analytics of
16 actions by the user.

17 SECTION 3. NEW LAW A new section of law to be codified
18 in the Oklahoma Statutes as Section 123 of Title 68, unless there is
19 created a duplication in numbering, reads as follows:

20 A. The Oklahoma Tax Commission shall issue a request for
21 proposals for the scope of services required pursuant to Sections 1
22 and 2 of this act within ninety (90) days of the effective date of
23 this act, and the web-based application shall be available through
24 the Commission website by July 1, 2025.

1 B. To satisfy the requirements of this act, a vendor submitting
2 a proposal to the Commission to develop and publish taxpayer receipt
3 and budget simulation web-based applications shall display the
4 following abilities:

5 1. To develop and implement a user-friendly and approachable
6 web-based application mimicking a standard receipt, evidenced by
7 successfully implementing a similar web-based application in at
8 least ten cities, counties, or states in the United States;

9 2. To create an estimate based on an economically sound
10 methodology for individual taxpayer liability for major state taxes;

11 3. To develop and implement a user-friendly and approachable
12 budget simulation web-based application, evidenced by successfully
13 implementing a similar budget simulation web-based application in at
14 least ten cities, counties, or states in the United States;

15 4. To create a lesson plan for a fifty-minute lesson to support
16 the civics and social studies teachers in this state in using the
17 budget simulation with students to support civics education;

18 5. To display contextual information to describe state
19 expenditures, including text, photos, graphics, videos, and live
20 data visualizations;

21 6. To provide a simple-to-edit client management area to
22 support the ability of state employees to create and edit
23 applications without incurring custom development fees;

1 7. To provide full technical support, including customer
2 service staff during working hours; and

3 8. To be accessible and comply with all applicable state and
4 federal laws, including website accessibility requirements and the
5 federal Americans with Disabilities Act of 1990.

6 SECTION 4. This act shall become effective November 1, 2024.

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