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February 5, 2024

By: Rader

An Act relating to the Oklahoma Tax Commission; amending 68 O.S. 2021, Section 265, which relates to the Oklahoma Tax Commission and Office of Management and Enterprise Services Joint Computer Enhancement Fund; providing for expenditure from fund; updating statutory language; providing an effective date; and declaring an emergency.

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

SECTION 1. AMENDATORY 68 O.S. 2021, Section 265, is amended to read as follows:

Section 265. A. There is hereby created in the State Treasury a fund for the Oklahoma Tax Commission to be known as the "Oklahoma Tax Commission and Office of Management and Enterprise Services Joint Computer Enhancement Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all monies deposited to the fund pursuant to law. All monies accruing to the credit of ~~said~~ such fund are hereby appropriated and may be budgeted and expended for the purposes authorized by subsection B of this section. Expenditures from ~~said~~ such fund shall be made upon warrants issued by the State Treasurer against

1 claims filed as prescribed by law with the Director of the Office of
2 Management and Enterprise Services for approval and payment.

3 B. Monies in the Oklahoma Tax Commission and Office of
4 Management and Enterprise Services Joint Computer Enhancement Fund
5 shall be expended for the following purposes:

6 1. To make payments on an agreement authorized by Section 5,
7 Chapter 278, O.S.L. 2008;

8 2. To make payments for the information technology acquisitions
9 to support the responsibilities of the Oklahoma Tax Commission;

10 3. To make payments authorized by Section 34.33 of Title 62 of
11 the Oklahoma Statutes; and

12 ~~3.~~ 4. To the extent not needed for the above-listed purposes to
13 be expended on other projects as specifically authorized by the
14 Legislature.

15 C. Notwithstanding any other provision of law, there shall be
16 apportioned to the Oklahoma Tax Commission and Office of Management
17 and Enterprise Services Joint Computer Enhancement Fund from the
18 monies that would otherwise be apportioned by Section 2352 of this
19 title, the revenue received as a result of any contracts entered
20 into by the Oklahoma Tax Commission pursuant to Section 264 of this
21 title.

22 D. The Tax Commission is hereby authorized to deposit to the
23 credit of the Oklahoma Tax Commission and Office of Management and
24 Enterprise Services Joint Computer Enhancement Fund any monies in

1 excess of the amounts necessary to pay all claims presented to its
2 cash security reserve fund. When monies are deposited to the credit
3 of the Computer Enhancement Fund, the right of any person to present
4 a claim for refund of a cash security shall be preserved and the
5 value thereof shall be paid from the cash security reserve fund.

6 E. For the fiscal year beginning July 1, 2015, and thereafter a
7 portion of the revenue apportioned to the Oklahoma Tax Commission
8 and Office of Management and Enterprise Services Joint Computer
9 Enhancement Fund pursuant to Sections 1353, 1403 and 2352 of this
10 title shall be credited to the Oklahoma Tax Commission, in an amount
11 which is equal to the sum of one-half of one percent (0.5%) of gross
12 collections of sales and use tax levied by counties of this state
13 pursuant to Section 1370 of this title and one-half of one percent
14 (0.5%) of sales and use tax levied by municipalities of this state
15 pursuant to Section 2701 of this title.

16 SECTION 2. This act shall become effective July 1, 2024.

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

21 COMMITTEE REPORT BY: COMMITTEE ON FINANCE
22 February 5, 2024 - DO PASS
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