

STATE OF OKLAHOMA

1st Session of the 60th Legislature (2025)

COMMITTEE SUBSTITUTE
FOR

HOUSE BILL NO. 1433

By: Boles

COMMITTEE SUBSTITUTE

An Act relating to municipal audits; re-creating the
Special Investigative Unit Auditing Revolving Fund;
providing funding sources; providing purpose of fund;
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 17-107B of Title 11, unless
there is created a duplication in numbering, reads as follows:

There is hereby re-created in the State Treasury a revolving
fund for the State Auditor and Inspector to be designated the
"Special Investigative Unit Auditing Revolving Fund". The fund
shall be a continuing fund, not subject to fiscal year limitations,
and shall consist of all monies received by the State Auditor and
Inspector from funds withheld from a municipality's allocations of
gasoline taxes as provided in Section 17-107 of Title 11 of the
Oklahoma Statutes, all monies received from legislative

1 appropriations for the purpose of conducting investigative municipal
2 audits, and all monies that remain in the Special Investigative Unit
3 Auditing Revolving Fund created under Section 17-107A of Title 11 of
4 the Oklahoma Statutes. All monies accruing to the credit of such
5 fund are hereby appropriated and may be budgeted and expended by the
6 State Auditor and Inspector for the purpose of offsetting expenses
7 incurred from special investigative audit activities relating to
8 municipal government. Expenditures from the fund shall be made upon
9 warrants issued by the State Treasurer against claims filed as
10 prescribed by law with the Director of the Office of Management and
11 Enterprise Services for approval and payment.

12 SECTION 2. This act shall become effective July 1, 2025.

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

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