

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

HOUSE BILL 2973

By: Hays

AS INTRODUCED

An Act relating to the Oklahoma Cost Accounting System; requiring school districts to report all state-appropriated spending using a specific data code; directing the State Board of Education to adopt a data code in compliance with the required reporting; prohibiting the use of the adopted data code for any other type of funding; providing for codification; providing an effective date; and declaring an emergency.

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 5-135.5 of Title 70, unless there is created a duplication in numbering, reads as follows:

A. Beginning with the 2026-2027 school year and each school year thereafter, every public school district shall, in addition to any other applicable data code, use a data code in the Oklahoma Cost Accounting System, adopted by the State Board of Education, to report the expenditure of any state-appropriated funding for any purpose by the public school district.

1       B. The State Board of Education shall adopt a data code for the  
2 Oklahoma Cost Accounting System which shall be used to comply with  
3 the reporting required by this section. The adopted data code shall  
4 not be used for any expenditures that are not paid for using state-  
5 appropriated funds.

6       SECTION 2. This act shall become effective July 1, 2026.

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

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