

1 STATE OF OKLAHOMA

2 2nd Session of the 60th Legislature (2026)

3 HOUSE BILL 2973

By: Hays

6 AS INTRODUCED

7 An Act relating to the Oklahoma Cost Accounting
8 System; requiring school districts to report all
9 state-appropriated spending using a specific data
10 code; directing the State Board of Education to adopt
11 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.

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

15 SECTION 1. NEW LAW A new section of law to be codified
16 in the Oklahoma Statutes as Section 5-135.5 of Title 70, unless
17 there is created a duplication in numbering, reads as follows:

18 A. Beginning with the 2026-2027 school year and each school
19 year thereafter, every public school district shall, in addition to
20 any other applicable data code, use a data code in the Oklahoma Cost
21 Accounting System, adopted by the State Board of Education, to
22 report the expenditure of any state-appropriated funding for any
23 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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12 60-2-14049 AQH 12/31/25

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