

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

HOUSE BILL 3079

By: Fugate

AS INTRODUCED

An Act relating to public finance; amending 62 O.S. 2021, Section 46, which relates to information regarding state revenues and expenditures; requiring information regarding income sources; requiring information regarding expenditures; prescribing requirements related to export of information; prescribing time period for data entry; providing an effective date; and declaring an emergency.

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

SECTION 1. AMENDATORY 62 O.S. 2021, Section 46, is amended to read as follows:

Section 46. A. This act shall be known and may be cited as the "Taxpayer Transparency Act".

B. As used in the Taxpayer Transparency Act:

1. "Single website" means a website that allows the public to access information identified in subsection C of this section without any fee or charge to the public for such access;

1        2. "Expenditure of funds" means the disbursement of all state  
2 and federal funds regardless of amount of expenditure, whether  
3 appropriated or nonappropriated, excluding:

- 4            a. the transfer of funds between two state agencies,
- 5            b. payments of state or federal assistance to an  
6                individual,
- 7            c. child support payments, and
- 8            d. refunds issued by the Oklahoma Tax Commission  
9                resulting from the overpayment of tax;

10       3. "Incentive payments" means payments made under the Oklahoma  
11 Quality Jobs Program Act, Saving Quality Jobs Act, Oklahoma Quality  
12 Jobs Incentive Leverage Act, Small Employer Quality Jobs Incentive  
13 Act, Oklahoma Specialized Quality Investment Act and Oklahoma  
14 Quality Investment Act;

15       4. "Tax credit" means a credit pursuant to the Oklahoma Income  
16 Tax Act against tax liability which is taken by a taxpayer,  
17 excluding credits authorized under paragraphs 1 and 2 of subsection  
18 B of Section 2357 and Sections 2357.29, 2357.29A and 2357.43 of  
19 Title 68 of the Oklahoma Statutes; and

20       5. "Stimulus funds expenditure" means the disbursement by state  
21 agencies of federal funds received pursuant to the federal American  
22 Recovery and Reinvestment Act of 2009.

23       C. The Office of Management and Enterprise Services shall  
24 develop and operate a single website accessible by the public. The

1 website shall include aggregate information on state and federal  
2 revenue, expenditures and incentive payments and information on  
3 state tax preferences as contained in the tax expenditure report  
4 published by the Oklahoma Tax Commission pursuant to subsection E of  
5 Section 205 of Title 68 of the Oklahoma Statutes. The website shall  
6 include search capabilities. The single website shall be organized  
7 and developed so that a user may readily identify the sources of  
8 revenue to each and every fund, of the state, whether an  
9 appropriated fund, revolving fund, or other fund, the date or dates  
10 upon which the revenue was appropriated, directed, transferred,  
11 apportioned, or otherwise deposited to the credit of the fund. The  
12 website shall also include every expenditure made from each fund,  
13 clearly identify the date of the expenditure, the person or entity  
14 to whom or to which funds were paid, the purpose of the expenditure,  
15 and a coding system to allow a user to readily determine the type of  
16 expenditure by reference to its code number and such other  
17 information as may be prescribed by the Office of Management and  
18 Enterprise Services, including, but not limited to, a method to  
19 allow a user to readily determine the fiscal year during which a  
20 fund received income and the fiscal year during which any  
21 expenditure was made. All of the income information related to each  
22 fund and all of the expenditure information related to each fund  
23 shall be created and maintained using a method that allows a user to  
24 export the information in a format or formats commonly available to

1 individuals or business entities. Each transaction with respect to  
2 each fund shall be entered into the system not later than ninety  
3 (90) days after its original occurrence.

4 D. Effective January 1, 2011, the Office of Management and  
5 Enterprise Services shall update the website with "Open Books 2.0",  
6 an expanded online database through which each individual  
7 expenditure shall be listed individually separate of aggregated  
8 amount. The information shall be searchable by term including name  
9 of recipient, entity making expenditure and date of expenditure.  
10 The website shall allow members of the public to export sets of data  
11 produced by search query in a standardized exportable form. No  
12 later than eighteen (18) months after "Open Books 2.0" is online,  
13 the Office of Management and Enterprise Services shall create an  
14 online archive for each fiscal year, beginning with Fiscal Year  
15 2011, which shall be accessible and searchable to online users.

16 E. Such website shall also include, but not be limited to:

17 1. For the expenditure of funds or incentive payments:

18 a. the name and principal location of the entity and/or  
19 recipients of the funds, excluding release of  
20 information relating to an individual's place of  
21 residence, release of information prohibited by  
22 subsection D of Section 24A.7 of Title 51 of the  
23 Oklahoma Statutes or by federal law relating to  
24 privacy rights,

- b. the amount of funds expended,
- c. the type of transaction,
- d. the funding or expending agency, and
- e. a descriptive purpose of the funding action or expenditure;

2. For stimulus fund expenditures:

- a. a link to the name and principal location of the entity and/or recipients of the funds regardless of amount,
- b. the amount of stimulus funds expended,
- c. the funding or expending agency, and
- d. a descriptive purpose of the funding action or expenditure; and

3. For each state tax credit, information, including but not limited to:

- a. the name of each taxpayer to which a credit has been granted,
- b. the amount of such credit, and
- c. the specific provision under which a credit has been granted.

F. The single website provided for in subsection C of this section shall include data on state revenue, expenditures and incentive payments for the fiscal year 2007 and each fiscal year thereafter, on state tax credits for tax year 2007 and each tax year

1 thereafter, and on stimulus fund expenditures for the fiscal year  
2 2009 and each fiscal year thereafter. For the fiscal year 2017 and  
3 each fiscal year thereafter, the website shall include data which  
4 track the expenditure of federal funds by program. Such data shall  
5 be available on the single website no later than one hundred twenty  
6 (120) days after the last day of the preceding fiscal year;  
7 provided, data on stimulus fund expenditures for the fiscal year  
8 2009 shall be available on the single website within one hundred  
9 twenty (120) days after June 10, 2010.

10 G. No later than January 1, 2012, the single website provided  
11 for in subsection C of this section shall include a section specific  
12 to data on road funding in this state. This section of the website  
13 shall include but not be limited to historical as well as current  
14 revenue collections and apportionment data on the following:

15 1. Diesel fuel and gasoline excise tax collected pursuant to  
16 Sections 500.4 and 603 of Title 68 of the Oklahoma Statutes;

17 2. Gross production tax collected pursuant to Section 1001 of  
18 Title 68 of the Oklahoma Statutes;

19 3. Motor vehicle collections collected pursuant to Sections 6-  
20 101, 6-114, 14-116 and 1105 et seq. of Title 47 of the Oklahoma  
21 Statutes; and

22 4. Motor vehicle excise tax collected pursuant to Sections  
23 2103, 2104.3 and 2110 of Title 68 of the Oklahoma Statutes.  
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1 H. No later than January 1, 2012, the Office of Management and  
2 Enterprise Services shall include as part of the single website all  
3 spending data subject to publication by the "School District  
4 Transparency Act" in Title 70 of the Oklahoma Statutes.

5 I. No later than January 1, 2015, the Office of Management and  
6 Enterprise Services shall include as part of the single website an  
7 interactive Oklahoma Taxpayer Receipt function. Such function shall  
8 allow the taxpayer to enter an amount or estimated amount of income  
9 and sales tax paid during the most recent year in order to obtain an  
10 itemized estimate of the percentage and dollar amount of the income  
11 and sales tax paid by the taxpayer which is allocated to various  
12 general categories of state expenditures.

13 J. The Oklahoma Tax Commission, the Office of the State  
14 Treasurer, all institutions of The Oklahoma State System of Higher  
15 Education and any other state agency shall provide to the Office of  
16 Management and Enterprise Services such information as is necessary  
17 to accomplish the purposes of the Taxpayer Transparency Act.

18 K. So that the Tax Commission may fulfill its obligations as  
19 required by this section, all recipients of tax credits, as that  
20 term is defined herein, shall file their reports or returns claiming  
21 the tax credits in an electronic format, as may be required by the  
22 Tax Commission. The Tax Commission may disallow any claim of a  
23 person for a tax credit due to its failure to file a report or  
24 return as required under the authority of this subsection.

1 L. Nothing in the Taxpayer Transparency Act shall require the  
2 disclosure of information which is required to be kept confidential  
3 by state or federal law.

4 M. The disclosure of information required by this section shall  
5 create no liability whatsoever, civil or criminal, to the State of  
6 Oklahoma or any member of the Office of Management and Enterprise  
7 Services or any employee thereof for disclosure of the information  
8 or for any error or omission in the disclosure.

9 N. The State Auditor and Inspector shall maintain a website  
10 providing public access to the documentation of stimulus funding  
11 pursuant to the requirements of this section. The website shall  
12 provide a list of all stimulus fund expenditures regardless of  
13 amount. The entire list of stimulus fund expenditures and each of  
14 the related content requirements as detailed in subsection D of this  
15 section shall be available for export in standardized formats  
16 including but not limited to eXtensible Markup Language (XML) and  
17 Comma Separated Value (CSV) formats. The list of expenditures shall  
18 include searchable functionality including but not limited to the  
19 ability to search the expenditures by the name of the entity  
20 receiving funding, name of entity processing funding and name of  
21 entity benefiting from funding.

22 O. Information about tax credits subject to disclosure pursuant  
23 to this section shall include the identity of all taxpayers or  
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1 organizations having any part in the chain of custody or claim to  
2 the credit or credits at any time during the credit's existence.

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

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

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