

1                   **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2                                   STATE OF OKLAHOMA

3                                   2nd Session of the 56th Legislature (2018)

4 COMMITTEE SUBSTITUTE  
5 FOR  
6 HOUSE BILL NO. 3225

By: Nollan of the House

and

Thompson of the Senate

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10                                   COMMITTEE SUBSTITUTE

11                   An Act relating to revenue and taxation; authorizing  
12                   Oklahoma Tax Commission to make certain tax credit  
13                   data accessible; prescribing methods for  
14                   accessibility; providing for content of website;  
15                   providing for applicability of data to tax credits  
16                   based on certain time period; providing for exception  
17                   to certain confidentiality requirement; imposing  
18                   deadline for accessibility; providing for  
19                   codification; and providing an effective date.

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

21                   SECTION 1.           NEW LAW           A new section of law to be codified  
22                   in the Oklahoma Statutes as Section 295 of Title 68, unless there is  
23                   created a duplication in numbering, reads as follows:

24                   A.   The Oklahoma Tax Commission is authorized and directed to  
make tax credit data available on its website. Data shall be made  
available in an open-structured data format that may be downloaded

1 by the public and that allows the user to systematically sort,  
2 search and access all data without any fee or charge for access. As  
3 used in this section, "tax credit" means a credit pursuant to the  
4 Oklahoma Income Tax Act against tax liability which is taken by a  
5 taxpayer.

6 B. Such website shall also include, but not be limited to:

7 1. A brief explanation of the credit, including the year the  
8 credit was first allowed to taxpayers; and

9 2. The following information for tax year 2013 and each tax  
10 year thereafter for each credit:

11 a. the amount of credits claimed,

12 b. the amount of credits used to reduce tax liability or  
13 refunded to taxpayers,

14 c. the amount of credits carried over to a future tax  
15 year, if available,

16 d. the number of taxpayers claiming the credit, and

17 e. the annual growth rate in the number and amount of  
18 credits claimed.

19 C. The provisions of subsection A of this section shall be  
20 applicable to tax credits enacted prior to and after the effective  
21 date of this act.

22 D. Notwithstanding the provisions of Section 205 of Title 68 of  
23 the Oklahoma Statutes, the Tax Commission is authorized to provide  
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1 the information in subsection B of this section regardless of the  
2 number of taxpayers claiming the credit.

3 E. The Tax Commission shall make the data available on its  
4 website on or before January 1, 2020.

5 SECTION 2. This act shall become effective November 1, 2018.

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7 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated  
8 03/01/2018 - DO PASS, As Amended and Coauthored.

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