

1 ENGROSSED SENATE  
2 BILL NO. 1342

By: Treat and Marlatt of the  
Senate

3 and

4 Newell of the House  
5  
6

7 An Act relating to public finance; amending 62 O.S.  
8 2011, Section 46, as last amended by Section 1,  
9 Chapter 170, O.S.L. 2014 (62 O.S. Supp. 2015, Section  
10 46), which relates to the Taxpayer Transparency Act;  
11 modifying definition; updating language; expanding  
12 type of information required to be included in  
13 specified website; and providing an effective date.

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

15 SECTION 1. AMENDATORY 62 O.S. 2011, Section 46, as last  
16 amended by Section 1, Chapter 170, O.S.L. 2014 (62 O.S. Supp. 2015,  
17 Section 46), is amended to read as follows:

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

20 B. As used in the Taxpayer Transparency Act:

21 1. "Single website" means a website that allows the public to  
22 access information identified in subsection C of this section  
23 without any fee or charge to the public for such access;  
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1           2. "Expenditure of ~~state~~ funds" means the disbursement of all  
2 state 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. ~~No later than January 1, 2008, the~~ The Office of Management  
24 and Enterprise Services shall develop and operate a single website

1 accessible by the public. The website shall include aggregate  
2 information on state and federal revenue, expenditures and incentive  
3 payments and information on state tax preferences as contained in  
4 the tax expenditure report published by the Oklahoma Tax Commission  
5 pursuant to subsection E of Section 205 of Title 68 of the Oklahoma  
6 Statutes. ~~No later than January 1, 2009, the~~ The website shall  
7 include search capabilities.

8 D. Effective January 1, 2011, the Office of Management and  
9 Enterprise Services shall update the website with "Open Books 2.0,"  
10 an expanded online database through which each individual  
11 expenditure shall be listed individually separate of aggregated  
12 amount. The information shall be searchable by term including name  
13 of recipient, entity making expenditure and date of expenditure.  
14 The website shall allow members of the public to export sets of data  
15 produced by search query in a standardized exportable form. No  
16 later than eighteen (18) months after "Open Books 2.0" is online,  
17 the Office of Management and Enterprise Services shall create an  
18 online archive for each fiscal year, beginning with Fiscal Year  
19 2011, which shall be accessible and searchable to online users.

20 E. ~~As soon as practicable after January 1, 2008, such~~ Such  
21 website shall also include, but not be limited to:

- 22 1. For the expenditure of ~~state~~ funds or incentive payments:
  - 23 a. the name and principal location of the entity and/or  
24 recipients of the funds, excluding release of

1 information relating to an individual's place of  
2 residence, release of information prohibited by  
3 subsection D of Section 24A.7 of Title 51 of the  
4 Oklahoma Statutes or by federal law relating to  
5 privacy rights,

6 b. the amount of ~~state~~ funds expended,

7 c. the type of transaction,

8 d. the funding or expending agency, and

9 e. a descriptive purpose of the funding action or  
10 expenditure;

11 2. For stimulus fund expenditures:

12 a. a link to the name and principal location of the  
13 entity and/or recipients of the funds regardless of  
14 amount,

15 b. the amount of stimulus funds expended,

16 c. the funding or expending agency, and

17 d. a descriptive purpose of the funding action or  
18 expenditure; and

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

21 a. the name of each taxpayer to which a credit has been  
22 granted,

23 b. the amount of such credit, and  
24

1 c. the specific provision under which a credit has been  
2 granted.

3 F. The single website provided for in subsection C of this  
4 section shall include data on state revenue, expenditures and  
5 incentive payments for the fiscal year 2007 and each fiscal year  
6 thereafter, on state tax credits for tax year 2007 and each tax year  
7 thereafter, and on stimulus fund expenditures for the fiscal year  
8 2009 and each fiscal year thereafter. For the fiscal year 2017 and  
9 each fiscal year thereafter, the website shall include data which  
10 track the expenditure of federal funds by program. Such data shall  
11 be available on the single website no later than one hundred twenty  
12 (120) days after the last day of the preceding fiscal year;  
13 provided, data on stimulus fund expenditures for the fiscal year  
14 2009 shall be available on the single website within one hundred  
15 twenty (120) days after June 10, 2010.

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

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

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

1 3. Motor vehicle collections collected pursuant to Sections 6-  
2 101, 6-114, 14-116 and 1105 et seq. of Title 47 of the Oklahoma  
3 Statutes; and

4 4. Motor vehicle excise tax collected pursuant to Sections  
5 2103, 2104.3 and 2110 of Title 68 of the Oklahoma Statutes.

6 H. No later than January 1, 2012, the Office of Management and  
7 Enterprise Services shall include as part of the single website all  
8 spending data subject to publication by the "School District  
9 Transparency Act" in Title 70 of the Oklahoma Statutes.

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

18 J. The Oklahoma Tax Commission, the Office of the State  
19 Treasurer, all institutions of The Oklahoma State System of Higher  
20 Education and any other state agency shall provide to the Office of  
21 Management and Enterprise Services such information as is necessary  
22 to accomplish the purposes of the Taxpayer Transparency Act.

23 K. So that the Tax Commission may fulfill its obligations as  
24 required by this section, all recipients of tax credits, as that

1 term is defined herein, shall file their reports or returns claiming  
2 the tax credits in an electronic format, as may be required by the  
3 Tax Commission. The Tax Commission may disallow any claim of a  
4 person for a tax credit due to its failure to file a report or  
5 return as required under the authority of this subsection.

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

9 M. The disclosure of information required by this section shall  
10 create no liability whatsoever, civil or criminal, to the State of  
11 Oklahoma or any member of the Office of Management and Enterprise  
12 Services or any employee thereof for disclosure of the information  
13 or for any error or omission in the disclosure.

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

1 receiving funding, name of entity processing funding and name of  
2 entity benefiting from funding.

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

7 SECTION 2. This act shall become effective January 1, 2017.

8 Passed the Senate the 7th day of March, 2016.

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Presiding Officer of the Senate

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12 Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_,  
13 2016.

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Presiding Officer of the House  
of Representatives

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