

1 **SENATE FLOOR VERSION**

2 February 28, 2024

3 COMMITTEE SUBSTITUTE
4 FOR

5 SENATE BILL NO. 1495

By: Thompson (Roger) of the
Senate

6 and

7 Boatman of the House

8
9 [taxpayer information - application - receipts -
10 simulator - proposals - vendor - codification -
effective date]

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

13 SECTION 1. NEW LAW A new section of law to be codified
14 in the Oklahoma Statutes as Section 121 of Title 68, unless there is
15 created a duplication in numbering, reads as follows:

16 A. The Oklahoma Tax Commission shall develop and publish,
17 include, or link to an interactive taxpayer receipt web-based
18 application. The receipt shall describe the share of state
19 expenditures represented by major expenditure categories in the most
20 recent fiscal year for which data is available.

21 B. The web-based application shall allow a user to estimate the
22 individual amount of major state taxes, including but not limited to
23 income, sales, use, alcohol, tobacco, and motor vehicle fuel tax,
24 paid by the user. The web-based application shall show how taxes

1 paid by an individual taxpayer are allocated to each major
2 expenditure category based on the percentage share of total state
3 spending for each category.

4 C. The web-based application shall estimate the income and
5 direct sales taxes paid based on the income and age of the taxpayer.

6 D. The receipt created pursuant to the interaction with the
7 web-based application shall be produced on the application and the
8 Commission shall not mail the receipt to the taxpayer.

9 SECTION 2. NEW LAW A new section of law to be codified
10 in the Oklahoma Statutes as Section 122 of Title 68, unless there is
11 created a duplication in numbering, reads as follows:

12 A. The Oklahoma Tax Commission shall develop and publish,
13 include, or link to an interactive web-based budget simulator. The
14 simulator shall enable users to manipulate and provide input on the
15 spending and revenue of this state for a selected fiscal year,
16 including a budget for a future fiscal year.

17 B. The simulation shall provide immediate visual feedback to
18 users that show the effects of making changes to spending and
19 revenue on the overall balance of the budget. The simulation will
20 offer a variety of ways of interacting with spending and revenue
21 items, including the ability to increase or decrease an item or
22 present more complex policy options with specified budgetary
23 impacts.

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1 C. The simulation shall provide background information on each
2 revenue and spending item so that residents can better understand
3 budget issues. Where possible and helpful, the simulation shall
4 include links for further details and the option to embed live
5 visualizations, such as those commonly provided on government
6 transparency portals.

7 D. The simulation shall be offered online with open access to
8 the public, but it shall have live functionality to make it suitable
9 for live meetings or educational settings.

10 E. The simulation shall provide rich aggregated analytics of
11 actions by the user.

12 SECTION 3. NEW LAW A new section of law to be codified
13 in the Oklahoma Statutes as Section 123 of Title 68, unless there is
14 created a duplication in numbering, reads as follows:

15 A. The Oklahoma Tax Commission shall issue a request for
16 proposals for the scope of services required pursuant to Sections 1
17 and 2 of this act within ninety (90) days of the effective date of
18 this act, and the web-based application shall be available through
19 the Commission website by July 1, 2025.

20 B. To satisfy the requirements of this act, a vendor submitting
21 a proposal to the Commission to develop and publish taxpayer receipt
22 and budget simulation web-based applications shall display the
23 following abilities:

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- 1 1. To develop and implement a user-friendly and approachable
2 web-based application mimicking a standard receipt, evidenced by
3 successfully implementing a similar web-based application in at
4 least ten cities, counties, or states in the United States;
- 5 2. To create an estimate based on an economically sound
6 methodology for individual taxpayer liability for major state taxes;
- 7 3. To develop and implement a user-friendly and approachable
8 budget simulation web-based application, evidenced by successfully
9 implementing a similar budget simulation web-based application in at
10 least ten cities, counties, or states in the United States;
- 11 4. To create a lesson plan for a fifty-minute lesson to support
12 the civics and social studies teachers in this state in using the
13 budget simulation with students to support civics education;
- 14 5. To display contextual information to describe state
15 expenditures, including text, photos, graphics, videos, and live
16 data visualizations;
- 17 6. To provide a simple-to-edit client management area to
18 support the ability of state employees to create and edit
19 applications without incurring custom development fees;
- 20 7. To provide full technical support, including customer
21 service staff during working hours; and
- 22 8. To be accessible and comply with all applicable state and
23 federal laws, including website accessibility requirements and the
24 federal Americans with Disabilities Act of 1990.

1 SECTION 4. This act shall become effective November 1, 2024.

2 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS

3 February 28, 2024 - DO PASS AS AMENDED

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