

1 **SENATE FLOOR VERSION**  
February 26, 2020  
2 **AS AMENDED**

3 SENATE BILL NO. 1562

By: Bice

4  
5  
6 [ documentary stamp tax revenue apportionment -  
County Government Education-Technical Revolving Fund  
7 - nature of specified fund - transfer -  
8 noncodification - ~~effective date~~ -  
emergency ]

9  
10  
11 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

12 SECTION 1. AMENDATORY Section 5, Chapter 260, O.S.L.  
13 2018 (68 O.S. Supp. 2019, Section 2947.1), is amended to read as  
14 follows:

15 Section 2947.1. There is hereby created in the State Treasury a  
16 ~~revolving fund~~ an agency special account for the Oklahoma Tax  
17 Commission ~~to be designated the "County Government Education-~~  
18 ~~Technical Revolving Fund"~~. ~~The fund shall be a continuing fund, not~~  
19 ~~subject to fiscal year limitations, and shall consist of all monies~~  
20 ~~received by the Oklahoma Tax Commission from the apportionment for~~  
21 the collection and distribution of documentary stamp revenues as  
22 provided by Section ~~3204~~ of Title ~~68~~ of the Oklahoma Statutes. All  
23 monies ~~accruing to the credit of said fund are hereby appropriated~~  
24 ~~and may be budgeted and expended by the Oklahoma State University~~

1 ~~Center for Local Government Technology and the Oklahoma Cooperative~~  
2 ~~Extension Service County Training Program for the purpose of~~  
3 ~~education, training, research, software and computer modernization.~~  
4 ~~The fund shall be subject to the oversight of the Commission on~~  
5 ~~County Government Personnel Education and Training. Amounts~~  
6 ~~deposited in any fiscal year shall be distributed by the Oklahoma~~  
7 ~~Tax Commission as provided in Section 6 of this act. Expenditures~~  
8 ~~from said fund shall be made upon warrants issued by the State~~  
9 ~~Treasurer against claims filed as prescribed by law Sections 2947.2~~  
10 ~~and 2947.3 of this title.~~

11 SECTION 2. AMENDATORY Section 6, Chapter 260, O.S.L.  
12 2018 (68 O.S. Supp. 2019, Section 2947.2), is amended to read as  
13 follows:

14 Section 2947.2. A. For the fiscal year ending ~~June 30, 2020~~  
15 June 30, 2021, and for each fiscal year thereafter, ten percent  
16 (10%) ~~deposited to the County Government Education-Technical~~  
17 ~~Revolving Fund in any fiscal year shall be distributed~~ of the  
18 revenue collected pursuant to Section 3204 of this title shall be  
19 apportioned by the Oklahoma Tax Commission monthly to the Oklahoma  
20 Cooperative Extension Service for duties imposed on the Extension  
21 Service pursuant to Sections 130.1 through 130.7 and Section 1500 of  
22 Title 19 of the Oklahoma Statutes and Section 3006 of ~~Title 68 of~~  
23 ~~the Oklahoma Statutes~~ this title.

24

1 B. For the fiscal year ending ~~June 30, 2020~~ June 30, 2021, and  
2 for each fiscal year thereafter, eighty-eight and five-tenths  
3 percent (88.5%) ~~deposited to the County Government Education-~~  
4 ~~Technical Revolving Fund in any fiscal year shall be distributed of~~  
5 the revenue collected pursuant to Section 3204 of this title shall  
6 be apportioned by the Oklahoma Tax Commission monthly to the  
7 Oklahoma State University Center for Local Government Technology for  
8 duties imposed pursuant to Sections 2816 and 2862 of Title 68 of the  
9 Oklahoma Statutes related to any training, support, professional  
10 development, and additional software necessary for county assessors,  
11 treasurers and boards of equalization, and the acquisition and  
12 administration of a computer-assisted mass appraisal software system  
13 for county governments; provided, the Oklahoma State University  
14 Center for Local Government Technology may delay the acquisition of  
15 such software until such time as sufficient funds are available.

16 C. After the computer-assisted mass appraisal software  
17 acquisition is complete and associated costs are paid, any county  
18 which elects not to participate in the Oklahoma State University  
19 Center for Local Government Technology's computer-assisted mass  
20 appraisal software system may apply to the Center for Local  
21 Government Technology for a refund up to ten percent (10%) of such  
22 county's ~~deposit to the revolving fund annually~~ annual documentary  
23 stamp tax revenue apportionment received by the Center for Local  
24 Government Technology; provided, if available funds are insufficient

1 for a ten-percent rebate, the percentage shall be adjusted so that  
2 rebates may be paid.

3 SECTION 3. AMENDATORY Section 7, Chapter 260, O.S.L.  
4 2018 (68 O.S. Supp. 2019, Section 2947.3), is amended to read as  
5 follows:

6 Section 2947.3. A. ~~Within the County Government Education-~~  
7 ~~Technical Revolving Fund there shall be established a reserve~~  
8 ~~account. The reserve account shall consist of any~~ Any revenue not  
9 otherwise apportioned pursuant to the provisions of subsection A or  
10 subsection B of ~~Section 6 of this act~~ Section 2947.2 of this title  
11 shall be deposited and maintained in the special agency account  
12 created in Section 1 of this act subject to the procedures provided  
13 in this section.

14 B. The maximum balance for the ~~reserve~~ agency special account  
15 shall never exceed Two Million Dollars (\$2,000,000.00) at the end of  
16 each fiscal year.

17 C. The Oklahoma State University Center for Local Government  
18 Technology and the Oklahoma Cooperative Extension Service County  
19 Training Program may request permission to expend funds in the  
20 reserve account from the Commission on County Government Personnel  
21 Education and Training. The Oklahoma Tax Commission shall, upon  
22 written notification of expenditure approval from the Commission on  
23 County Government Personnel Education and Training, distribute from  
24 the agency special account the approved amount, if available, to the

1 Oklahoma State University Center for Local Government Technology or  
2 the Oklahoma Cooperative Extension Service County Training Program,  
3 as applicable.

4 D. The balance in the ~~reserve account of the County Government~~  
5 ~~Education-Technical Revolving Fund~~ special agency account shall  
6 serve as a contingency for adverse conditions if the distributions  
7 provided for in subsections A and B of ~~Section 6 of this act~~ Section  
8 2947.2 of this title are insufficient to support the purposes of  
9 education training, research, software and computer modernization of  
10 county governments.

11 E. For any fiscal year ending June 30, the Oklahoma Tax  
12 Commission shall transfer any amount of revenue in excess of Two  
13 Million Dollars (\$2,000,000.00) remaining in the ~~reserve account of~~  
14 ~~the County Government Education-Technical Revolving Fund~~ special  
15 agency account to the General Revenue Fund of the State Treasury.

16 SECTION 4. AMENDATORY 68 O.S. 2011, Section 3204, as  
17 amended by Section 4, Chapter 260, O.S.L. 2018 (68 O.S. Supp. 2019,  
18 Section 3204), is amended to read as follows:

19 Section 3204. A. The Oklahoma Tax Commission shall design such  
20 stamps in such denominations as in its judgment it deems necessary  
21 for the administration of this tax. The Oklahoma Tax Commission  
22 shall distribute the stamps to the county clerks of the counties of  
23 this state, and the county clerks shall have the responsibility of  
24 selling these stamps and shall have the further duty of accounting

1 for the stamps to the Oklahoma Tax Commission on the last day of  
2 each month. Stamp metering machines or rubber stamps as prescribed  
3 by the Oklahoma Tax Commission may be used by the county clerk, and  
4 the expenses thereof shall be paid by the county concerned. The use  
5 of meters or rubber stamps shall be governed by the Oklahoma Tax  
6 Commission.

7 B. The county clerks shall account for all collections from the  
8 sales of such stamps to the Oklahoma Tax Commission, on the last day  
9 of each month. The first fifty-five cents (\$0.55) of each seventy-  
10 five cents (\$0.75) collected shall be apportioned as follows:

11 1. The county clerks shall retain five percent (5%) of all  
12 monies collected for such stamps as their cost of administration;  
13 and

14 2. Of the remaining ninety-five percent (95%) the Oklahoma Tax  
15 Commission shall ~~transfer monthly to the County Government~~  
16 ~~Education-Technical Revolving Fund created by Section 5 of this act~~  
17 apportion for the fiscal year ending ~~June 30, 2020~~ June 30, 2021,  
18 and for each fiscal year thereafter, Five Hundred Thousand Dollars  
19 (\$500,000.00) plus three percent (3%) of the remainder as provided  
20 in Sections 2947.2 and 2947.3 of this title. The remainder of the  
21 collections shall be transferred by the Oklahoma Tax Commission to  
22 the General Revenue Fund of the State Treasury to be expended  
23 pursuant to legislative appropriation.

24

1 C. The remaining twenty cents (\$0.20) of each seventy-five  
2 cents (\$0.75) collected shall be paid into the county general fund.

3 SECTION 5. NEW LAW A new section of law not to be  
4 codified in the Oklahoma Statutes reads as follows:

5 On the effective date of this act, all monies remaining in the  
6 County Government Education-Technical Revolving Fund shall be  
7 transferred to the agency special account created in Section 1 of  
8 this act.

9 ~~SECTION 6. This act shall become effective July 1, 2020.~~

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

14 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS  
15 February 26, 2020 - DO PASS AS AMENDED  
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