1 HOUSE OF REPRESENTATIVES - FLOOR VERSION STATE OF OKLAHOMA 2 2nd Session of the 59th Legislature (2024) 3 ENGROSSED SENATE 4 BILL NO. 2023 By: Rader of the Senate 5 and 6 Pfeiffer of the House 7 8 9 An Act relating to the Oklahoma Tax Commission; 10 amending 68 O.S. 2021, Section 265, which relates to the Oklahoma Tax Commission and Office of Management 11 and Enterprise Services Joint Computer Enhancement Fund; providing for expenditure from fund; updating 12 statutory language; providing an effective date; and declaring an emergency. 13 14 15 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA: 16 SECTION 1. AMENDATORY 68 O.S. 2021, Section 265, is 17 amended to read as follows: 18 Section 265. A. There is hereby created in the State Treasury 19 a fund for the Oklahoma Tax Commission to be known as the "Oklahoma 20 Tax Commission and Office of Management and Enterprise Services 21 Joint Computer Enhancement Fund". The fund shall be a continuing 22 fund, not subject to fiscal year limitations, and shall consist of 23 24 all monies deposited to the fund pursuant to law. All monies

- 1 accruing to the credit of said such fund are hereby appropriated and
- 2 | may be budgeted and expended for the purposes authorized by
- 3 | subsection B of this section. Expenditures from said such fund
- 4 | shall be made upon warrants issued by the State Treasurer against
- 5 claims filed as prescribed by law with the Director of the Office of
- 6 | Management and Enterprise Services for approval and payment.
- 7 B. Monies in the Oklahoma Tax Commission and Office of
- 8 | Management and Enterprise Services Joint Computer Enhancement Fund
- 9 | shall be expended for the following purposes:
- 1. To make payments on an agreement authorized by Section 5,
- 11 | Chapter 278, O.S.L. 2008;
- 12 2. To make payments for the information technology acquisitions
- 13 to support the responsibilities of the Oklahoma Tax Commission;
- 3. To make payments authorized by Section 34.33 of Title 62 of
- 15 | the Oklahoma Statutes; and
- $\frac{3}{4}$. To the extent not needed for the above-listed purposes to
- 17 be expended on other projects as specifically authorized by the
- 18 Legislature.
- 19 C. Notwithstanding any other provision of law, there shall be
- 20 apportioned to the Oklahoma Tax Commission and Office of Management
- 21 and Enterprise Services Joint Computer Enhancement Fund from the
- 22 monies that would otherwise be apportioned by Section 2352 of this
- 23 | title, the revenue received as a result of any contracts entered

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- into by the Oklahoma Tax Commission pursuant to Section 264 of this title.
- D. The Tax Commission is hereby authorized to deposit to the credit of the Oklahoma Tax Commission and Office of Management and Enterprise Services Joint Computer Enhancement Fund any monies in excess of the amounts necessary to pay all claims presented to its cash security reserve fund. When monies are deposited to the credit of the Computer Enhancement Fund, the right of any person to present a claim for refund of a cash security shall be preserved and the value thereof shall be paid from the cash security reserve fund.
- E. For the fiscal year beginning July 1, 2015, and thereafter a portion of the revenue apportioned to the Oklahoma Tax Commission and Office of Management and Enterprise Services Joint Computer Enhancement Fund pursuant to Sections 1353, 1403 and 2352 of this title shall be credited to the Oklahoma Tax Commission, in an amount which is equal to the sum of one-half of one percent (0.5%) of gross collections of sales and use tax levied by counties of this state pursuant to Section 1370 of this title and one-half of one percent (0.5%) of sales and use tax levied by municipalities of this state pursuant to Section 2701 of this title.
- SECTION 2. This act shall become effective July 1, 2024.
- SECTION 3. It being immediately necessary for the preservation of the public peace, health or safety, an emergency is hereby

1	declared to exist, by reason whereof this act shall take effect and
2	be in full force from and after its passage and approval.
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4	COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
5	04/11/2024 - DO PASS.
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SB2023 HFLR BOLD FACE denotes Committee Amendments.