

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:

10 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;

14 3. To make payments authorized by Section 34.33 of Title 62 of
15 the Oklahoma Statutes; and

16 ~~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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1 into by the Oklahoma Tax Commission pursuant to Section 264 of this
2 title.

3 D. The Tax Commission is hereby authorized to deposit to the
4 credit of the Oklahoma Tax Commission and Office of Management and
5 Enterprise Services Joint Computer Enhancement Fund any monies in
6 excess of the amounts necessary to pay all claims presented to its
7 cash security reserve fund. When monies are deposited to the credit
8 of the Computer Enhancement Fund, the right of any person to present
9 a claim for refund of a cash security shall be preserved and the
10 value thereof shall be paid from the cash security reserve fund.

11 E. For the fiscal year beginning July 1, 2015, and thereafter a
12 portion of the revenue apportioned to the Oklahoma Tax Commission
13 and Office of Management and Enterprise Services Joint Computer
14 Enhancement Fund pursuant to Sections 1353, 1403 and 2352 of this
15 title shall be credited to the Oklahoma Tax Commission, in an amount
16 which is equal to the sum of one-half of one percent (0.5%) of gross
17 collections of sales and use tax levied by counties of this state
18 pursuant to Section 1370 of this title and one-half of one percent
19 (0.5%) of sales and use tax levied by municipalities of this state
20 pursuant to Section 2701 of this title.

21 SECTION 2. This act shall become effective July 1, 2024.

22 SECTION 3. It being immediately necessary for the preservation
23 of the public peace, health or safety, an emergency is hereby
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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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