

1 ENGROSSED SENATE
2 BILL NO. 1196

By: Thompson of the Senate

3 and

4 Fetgatter of the House

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7 An Act relating to municipal finances; amending 11
8 O.S. 2011, Section 17-107, which relates to failure
9 of audit report; modifying deadline for filing
10 of audit report; deleting requirement for remittance
11 of withheld funds to county highway fund;
12 establishing requirement for remittance of funds to
13 the Special Investigative Unit Auditing Fund of the
14 State Auditor's Office; and providing an effective
15 date.

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

17 SECTION 1. AMENDATORY 11 O.S. 2011, Section 17-107, is
18 amended to read as follows:

19 Section 17-107. If a municipality does not file a copy of its
20 audit or agreed-upon-procedures report as provided in Section 17-105
21 of this title, the State Auditor and Inspector shall notify the
22 Oklahoma Tax Commission which shall withhold from the municipality
23 its monthly allocations of gasoline taxes until the audit report is
24 filed. If a report is not filed within ~~two (2) years~~ one (1) year
after the close of the fiscal year, the funds being withheld shall
be remitted by the Oklahoma Tax Commission to ~~the county in which~~

1 ~~the incorporated city or town is located and deposited to the county~~
2 ~~highway fund of that county to be used as otherwise provided by law~~
3 the Special Investigative Unit Auditing Fund of the State Auditor's
4 Office.

5 SECTION 2. This act shall become effective November 1, 2020.

6 Passed the Senate the 27th day of February, 2020.

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Presiding Officer of the Senate

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10 Passed the House of Representatives the ____ day of _____,
11 2020.

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Presiding Officer of the House
of Representatives

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