

1 STATE OF OKLAHOMA

2 2nd Session of the 55th Legislature (2016)

3 SENATE BILL 1252

By: Floyd

4
5
6 AS INTRODUCED

7 An Act relating to tax administration and
8 transparency; amending 62 O.S. 2011, Section 46, as
9 last amended by Section 1, Chapter 170, O.S.L. 2014
10 (62 O.S. Supp. 2015, Section 46), which relates to the
11 Taxpayer Transparency Act; requiring specified
12 information to be included on Open Books website;
13 amending 68 O.S. 2011, Section 205, as last amended
14 by Section 1, Chapter 299, O.S.L. 2015 (68 O.S. Supp.
15 2015, Section 205), which relates to confidentiality
16 of tax records; updating reference; authorizing
17 disclosure of specified information; requiring
18 Oklahoma Tax Commission to produce report related to
19 voluntary compliance initiatives and providing for
20 electronic publication thereof; and providing an
21 effective date.

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

23 SECTION 1. AMENDATORY 62 O.S. 2011, Section 46, as last
24 amended by Section 1, Chapter 170, O.S.L. 2014 (62 O.S. Supp. 2015,
25 Section 46), is amended to read as follows:

26 Section 46. A. This act shall be known and may be cited as the
27 "Taxpayer Transparency Act".

28 B. As used in the Taxpayer Transparency Act:

1 1. "Single website" means a website that allows the public to
2 access information identified in subsection C of this section
3 without any fee or charge to the public for such access;

4 2. "Expenditure of state funds" means the disbursement of all
5 state funds regardless of amount of expenditure, whether
6 appropriated or nonappropriated, excluding:

- 7 a. the transfer of funds between two state agencies,
- 8 b. payments of state or federal assistance to an
9 individual,
- 10 c. child support payments, and
- 11 d. refunds issued by the Oklahoma Tax Commission
12 resulting from the overpayment of tax;

13 3. "Incentive payments" means payments made under the Oklahoma
14 Quality Jobs Program Act, Saving Quality Jobs Act, Oklahoma Quality
15 Jobs Incentive Leverage Act, Small Employer Quality Jobs Incentive
16 Act, Oklahoma Specialized Quality Investment Act and Oklahoma
17 Quality Investment Act;

18 4. "Tax credit" means a credit pursuant to the Oklahoma Income
19 Tax Act against tax liability which is taken by a taxpayer,
20 excluding credits authorized under paragraphs 1 and 2 of subsection
21 B of Section 2357 and Sections 2357.29, 2357.29A and 2357.43 of
22 Title 68 of the Oklahoma Statutes; and
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24

1 5. "Stimulus funds expenditure" means the disbursement by state
2 agencies of federal funds received pursuant to the federal American
3 Recovery and Reinvestment Act of 2009.

4 C. No later than January 1, 2008, the Office of Management and
5 Enterprise Services shall develop and operate a single website
6 accessible by the public. The website shall include aggregate
7 information on state revenue, expenditures and incentive payments
8 and information on state tax preferences as contained in the tax
9 expenditure report published by the Oklahoma Tax Commission pursuant
10 to subsection E of Section 205 of Title 68 of the Oklahoma Statutes.
11 No later than January 1, 2009, the website shall include search
12 capabilities.

13 D. Effective January 1, 2011, the Office of Management and
14 Enterprise Services shall update the website with "Open Books 2.0,"
15 an expanded online database through which each individual
16 expenditure shall be listed individually separate of aggregated
17 amount. The information shall be searchable by term including name
18 of recipient, entity making expenditure and date of expenditure.
19 The website shall allow members of the public to export sets of data
20 produced by search query in a standardized exportable form. No
21 later than eighteen (18) months after "Open Books 2.0" is online,
22 the Office of Management and Enterprise Services shall create an
23 online archive for each fiscal year, beginning with Fiscal Year
24 2011, which shall be accessible and searchable to online users.

1 E. ~~As soon as practicable after January 1, 2008, such~~ Such
2 website shall also include, but not be limited to:

3 1. For the expenditure of state funds or incentive payments:

- 4 a. the name and principal location of the entity and/or
5 recipients of the funds, excluding release of
6 information relating to an individual's place of
7 residence, release of information prohibited by
8 subsection D of Section 24A.7 of Title 51 of the
9 Oklahoma Statutes or by federal law relating to
10 privacy rights,
11 b. the amount of state funds expended,
12 c. the type of transaction,
13 d. the funding or expending agency, and
14 e. a descriptive purpose of the funding action or
15 expenditure;

16 2. For stimulus fund expenditures:

- 17 a. a link to the name and principal location of the
18 entity and/or recipients of the funds regardless of
19 amount,
20 b. the amount of stimulus funds expended,
21 c. the funding or expending agency, and
22 d. a descriptive purpose of the funding action or
23 expenditure; ~~and~~

- 1 3. For each tax credit, information, including but not limited
2 to:
- 3 a. the name of each taxpayer to which a credit has been
 - 4 granted,
 - 5 b. the amount of such credit, and
 - 6 c. the specific provision under which a credit has been
 - 7 granted; and

8 4. On or before the effective date of this act, for the
9 voluntary compliance initiative provided for in Section 216.3 of
10 Title 68 of the Oklahoma Statutes and any voluntary compliance
11 initiatives which occur after the effective date of this act, the
12 following information about participants in the initiative:

- 13 a. the name of each taxpayer,
- 14 b. the amount paid by each taxpayer, and
- 15 c. the amount of penalties and interest waived as a
16 result of participation.

17 F. The single website provided for in subsection C of this
18 section shall include data on state revenue, expenditures and
19 incentive payments for the fiscal year 2007 and each fiscal year
20 thereafter, on state tax credits for tax year 2007 and each tax year
21 thereafter, and on stimulus fund expenditures for the fiscal year
22 2009 and each fiscal year thereafter. Such data shall be available
23 on the single website no later than one hundred twenty (120) days
24 after the last day of the preceding fiscal year; provided, data on

1 stimulus fund expenditures for the fiscal year 2009 shall be
2 available on the single website within one hundred twenty (120) days
3 after June 10, 2010.

4 G. No later than January 1, 2012, the single website provided
5 for in subsection C of this section shall include a section specific
6 to data on road funding in this state. This section of the website
7 shall include but not be limited to historical as well as current
8 revenue collections and apportionment data on the following:

9 1. Diesel fuel and gasoline excise tax collected pursuant to
10 Sections 500.4 and 603 of Title 68 of the Oklahoma Statutes;

11 2. Gross production tax collected pursuant to Section 1001 of
12 Title 68 of the Oklahoma Statutes;

13 3. Motor vehicle collections collected pursuant to Sections 6-
14 101, 6-114, 14-116 and 1105 et seq. of Title 47 of the Oklahoma
15 Statutes; and

16 4. Motor vehicle excise tax collected pursuant to Sections
17 2103, 2104.3 and 2110 of Title 68 of the Oklahoma Statutes.

18 H. No later than January 1, 2012, the Office of Management and
19 Enterprise Services shall include as part of the single website all
20 spending data subject to publication by the "School District
21 Transparency Act" in Title 70 of the Oklahoma Statutes.

22 I. No later than January 1, 2015, the Office of Management and
23 Enterprise Services shall include as part of the single website an
24 interactive Oklahoma Taxpayer Receipt function. Such function shall

1 allow the taxpayer to enter an amount or estimated amount of income
2 and sales tax paid during the most recent year in order to obtain an
3 itemized estimate of the percentage and dollar amount of the income
4 and sales tax paid by the taxpayer which is allocated to various
5 general categories of state expenditures.

6 J. The Oklahoma Tax Commission, the Office of the State
7 Treasurer, all institutions of The Oklahoma State System of Higher
8 Education and any other state agency shall provide to the Office of
9 Management and Enterprise Services such information as is necessary
10 to accomplish the purposes of the Taxpayer Transparency Act.

11 K. So that the Tax Commission may fulfill its obligations as
12 required by this section, all recipients of tax credits, as that
13 term is defined herein, shall file their reports or returns claiming
14 the tax credits in an electronic format, as may be required by the
15 Tax Commission. The Tax Commission may disallow any claim of a
16 person for a tax credit due to its failure to file a report or
17 return as required under the authority of this subsection.

18 L. Nothing in the Taxpayer Transparency Act shall require the
19 disclosure of information which is required to be kept confidential
20 by state or federal law.

21 M. The disclosure of information required by this section shall
22 create no liability whatsoever, civil or criminal, to the State of
23 Oklahoma or any member of the Office of Management and Enterprise
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1 Services or any employee thereof for disclosure of the information
2 or for any error or omission in the disclosure.

3 N. The State Auditor and Inspector shall maintain a website
4 providing public access to the documentation of stimulus funding
5 pursuant to the requirements of this section. The website shall
6 provide a list of all stimulus fund expenditures regardless of
7 amount. The entire list of stimulus fund expenditures and each of
8 the related content requirements as detailed in subsection D of this
9 section shall be available for export in standardized formats
10 including but not limited to eXtensible Markup Language (XML) and
11 Comma Separated Value (CSV) formats. The list of expenditures shall
12 include searchable functionality including but not limited to the
13 ability to search the expenditures by the name of the entity
14 receiving funding, name of entity processing funding and name of
15 entity benefiting from funding.

16 O. Information about tax credits subject to disclosure pursuant
17 to this section shall include the identity of all taxpayers or
18 organizations having any part in the chain of custody or claim to
19 the credit or credits at any time during the credit's existence.

20 SECTION 2. AMENDATORY 68 O.S. 2011, Section 205, as last
21 amended by Section 1, Chapter 299, O.S.L. 2015 (68 O.S. Supp. 2015,
22 Section 205), is amended to read as follows:

23 Section 205. A. The records and files of the Oklahoma Tax
24 Commission concerning the administration of the Uniform Tax

1 Procedure Code or of any state tax law shall be considered
2 confidential and privileged, except as otherwise provided for by
3 law, and neither the Tax Commission nor any employee engaged in the
4 administration of the Tax Commission or charged with the custody of
5 any such records or files nor any person who may have secured
6 information from the Tax Commission shall disclose any information
7 obtained from the records or files or from any examination or
8 inspection of the premises or property of any person.

9 B. Except as provided in paragraph 26 of subsection C of this
10 section, neither the Tax Commission nor any employee engaged in the
11 administration of the Tax Commission or charged with the custody of
12 any such records or files shall be required by any court of this
13 state to produce any of the records or files for the inspection of
14 any person or for use in any action or proceeding, except when the
15 records or files or the facts shown thereby are directly involved in
16 an action or proceeding pursuant to the provisions of the Uniform
17 Tax Procedure Code or of the state tax law, or when the
18 determination of the action or proceeding will affect the validity
19 or the amount of the claim of the state pursuant to any state tax
20 law, or when the information contained in the records or files
21 constitutes evidence of violation of the provisions of the Uniform
22 Tax Procedure Code or of any state tax law.

23 C. The provisions of this section shall not prevent the Tax
24 Commission from disclosing the following information and no

1 liability whatsoever, civil or criminal, shall attach to any member
2 of the Tax Commission or any employee thereof for any error or
3 omission in the disclosure of such information:

4 1. The delivery to a taxpayer or a duly authorized
5 representative of the taxpayer of a copy of any report or any other
6 paper filed by the taxpayer pursuant to the provisions of the
7 Uniform Tax Procedure Code or of any state tax law;

8 2. The exchange of information that is not protected by the
9 federal Privacy Protection Act, 42 U.S.C., Section 2000aa et seq.,
10 pursuant to reciprocal agreements entered into by the Tax Commission
11 and other state agencies or agencies of the federal government;

12 3. The publication of statistics so classified as to prevent
13 the identification of a particular report and the items thereof;

14 4. The examination of records and files by the State Auditor
15 and Inspector or the duly authorized agents of the State Auditor and
16 Inspector;

17 5. The disclosing of information or evidence to the Oklahoma
18 State Bureau of Investigation, Attorney General, Oklahoma State
19 Bureau of Narcotics and Dangerous Drugs Control, any district
20 attorney, or agent of any federal law enforcement agency when the
21 information or evidence is to be used by such officials to
22 investigate or prosecute violations of the criminal provisions of
23 the Uniform Tax Procedure Code or of any state tax law or of any
24 federal crime committed against this state. Any information

1 disclosed to the Oklahoma State Bureau of Investigation, Attorney
2 General, Oklahoma State Bureau of Narcotics and Dangerous Drugs
3 Control, any district attorney, or agent of any federal law
4 enforcement agency shall be kept confidential by such person and not
5 be disclosed except when presented to a court in a prosecution for
6 violation of the tax laws of this state or except as specifically
7 authorized by law, and a violation by the Oklahoma State Bureau of
8 Investigation, Attorney General, Oklahoma State Bureau of Narcotics
9 and Dangerous Drugs Control, district attorney, or agent of any
10 federal law enforcement agency by otherwise releasing the
11 information shall be a felony;

12 6. The use by any division of the Tax Commission of any
13 information or evidence in the possession of or contained in any
14 report or return filed with any other division of the Tax
15 Commission;

16 7. The furnishing, at the discretion of the Tax Commission, of
17 any information disclosed by its records or files to any official
18 person or body of this state, any other state, the United States, or
19 foreign country who is concerned with the administration or
20 assessment of any similar tax in this state, any other state or the
21 United States. The provisions of this paragraph shall include the
22 furnishing of information by the Tax Commission to a county assessor
23 to determine the amount of gross household income pursuant to the
24 provisions of Section 8C of Article X of the Oklahoma Constitution

1 or Section 2890 of this title. The Tax Commission shall promulgate
2 rules to give guidance to the county assessors regarding the type of
3 information which may be used by the county assessors in determining
4 the amount of gross household income pursuant to Section 8C of
5 Article X of the Oklahoma Constitution or Section 2890 of this
6 title. The provisions of this paragraph shall also include the
7 furnishing of information to the State Treasurer for the purpose of
8 administration of the Uniform Unclaimed Property Act;

9 8. The furnishing of information to other state agencies for
10 the limited purpose of aiding in the collection of debts owed by
11 individuals to such requesting agencies;

12 9. The furnishing of information requested by any member of the
13 general public and stated in the sworn lists or schedules of taxable
14 property of public service corporations organized, existing, or
15 doing business in this state which are submitted to and certified by
16 the State Board of Equalization pursuant to the provisions of
17 Section 2858 of this title and Section 21 of Article X of the
18 Oklahoma Constitution, provided such information would be a public
19 record if filed pursuant to Sections 2838 and 2839 of this title on
20 behalf of a corporation other than a public service corporation;

21 10. The furnishing of information requested by any member of
22 the general public and stated in the findings of the Tax Commission
23 as to the adjustment and equalization of the valuation of real and
24 personal property of the counties of the state, which are submitted

1 to and certified by the State Board of Equalization pursuant to the
2 provisions of Section 2865 of this title and Section 21 of Article X
3 of the Oklahoma Constitution;

4 11. The furnishing of information to an Oklahoma wholesaler of
5 low-point beer, licensed under the provisions of Section 163.1 et
6 seq. of Title 37 of the Oklahoma Statutes, or an association or
7 organization whose membership is comprised of such wholesalers, of
8 the licensed retailers authorized by law to purchase low-point beer
9 in this state or the furnishing of information to a licensed
10 Oklahoma wholesaler of low-point beer of shipments by licensed
11 manufacturers into this state;

12 12. The furnishing of information as to the issuance or
13 revocation of any tax permit, license or exemption by the Tax
14 Commission as provided for by law. Such information shall be
15 limited to the name of the person issued the permit, license or
16 exemption, the name of the business entity authorized to engage in
17 business pursuant to the permit, license or exemption, the address
18 of the business entity, and the grounds for revocation;

19 13. The posting of notice of revocation of any tax permit or
20 license upon the premises of the place of business of any business
21 entity which has had any tax permit or license revoked by the Tax
22 Commission as provided for by law. Such notice shall be limited to
23 the name of the person issued the permit or license, the name of the
24 business entity authorized to engage in business pursuant to the

1 permit or license, the address of the business entity, and the
2 grounds for revocation;

3 14. The furnishing of information upon written request by any
4 member of the general public as to the outstanding and unpaid amount
5 due and owing by any taxpayer of this state for any delinquent tax,
6 together with penalty and interest, for which a tax warrant or a
7 certificate of indebtedness has been filed pursuant to law;

8 15. After the filing of a tax warrant pursuant to law, the
9 furnishing of information upon written request by any member of the
10 general public as to any agreement entered into by the Tax
11 Commission concerning a compromise of tax liability for an amount
12 less than the amount of tax liability stated on such warrant;

13 16. The disclosure of information necessary to complete the
14 performance of any contract authorized by this title to any person
15 with whom the Tax Commission has contracted;

16 17. The disclosure of information to any person for a purpose
17 as authorized by the taxpayer pursuant to a waiver of
18 confidentiality. The waiver shall be in writing and shall be made
19 upon such form as the Tax Commission may prescribe;

20 18. The disclosure of information required in order to comply
21 with the provisions of Section 2369 of this title;

22 19. The disclosure to an employer, as defined in Sections
23 2385.1 and 2385.3 of this title, of information required in order to
24 collect the tax imposed by Section 2385.2 of this title;

1 20. The disclosure to a plaintiff of a corporation's last-known
2 address shown on the records of the Franchise Tax Division of the
3 Tax Commission in order for such plaintiff to comply with the
4 requirements of Section 2004 of Title 12 of the Oklahoma Statutes;

5 21. The disclosure of information directly involved in the
6 resolution of the protest by a taxpayer to an assessment of tax or
7 additional tax or the resolution of a claim for refund filed by a
8 taxpayer, including the disclosure of the pendency of an
9 administrative proceeding involving such protest or claim, to a
10 person called by the Tax Commission as an expert witness or as a
11 witness whose area of knowledge or expertise specifically addresses
12 the issue addressed in the protest or claim for refund. Such
13 disclosure to a witness shall be limited to information pertaining
14 to the specific knowledge of that witness as to the transaction or
15 relationship between taxpayer and witness;

16 22. The disclosure of information necessary to implement an
17 agreement authorized by Section 2702 of this title when such
18 information is directly involved in the resolution of issues arising
19 out of the enforcement of a municipal sales tax ordinance. Such
20 disclosure shall be to the governing body or to the municipal
21 attorney, if so designated by the governing body;

22 23. The furnishing of information regarding incentive payments
23 made pursuant to the provisions of Sections 3601 through 3609 of
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1 this title or incentive payments made pursuant to the provisions of
2 Sections 3501 through 3508 of this title;

3 24. The furnishing to a prospective purchaser of any business,
4 or his or her authorized representative, of information relating to
5 any liabilities, delinquencies, assessments or warrants of the
6 prospective seller of the business which have not been filed of
7 record, established, or become final and which relate solely to the
8 seller's business. Any disclosure under this paragraph shall only
9 be allowed upon the presentment by the prospective buyer, or the
10 buyer's authorized representative, of the purchase contract and a
11 written authorization between the parties;

12 25. The furnishing of information as to the amount of state
13 revenue affected by the issuance or granting of any tax permit,
14 license, exemption, deduction, credit or other tax preference by the
15 Tax Commission as provided for by law. Such information shall be
16 limited to the type of permit, license, exemption, deduction, credit
17 or other tax preference issued or granted, the date and duration of
18 such permit, license, exemption, deduction, credit or other tax
19 preference and the amount of such revenue. The provisions of this
20 paragraph shall not authorize the disclosure of the name of the
21 person issued such permit, license, exemption, deduction, credit or
22 other tax preference, or the name of the business entity authorized
23 to engage in business pursuant to the permit, license, exemption,
24 deduction, credit or other tax preference;

1 26. The examination of records and files of a person or entity
2 by the Oklahoma State Bureau of Narcotics and Dangerous Drugs
3 Control pursuant to a court order by a magistrate in whose
4 territorial jurisdiction the person or entity resides, or where the
5 Tax Commission records and files are physically located. Such an
6 order may only be issued upon a sworn application by an agent of the
7 Oklahoma State Bureau of Narcotics and Dangerous Drugs Control,
8 certifying that the person or entity whose records and files are to
9 be examined is the target of an ongoing investigation of a felony
10 violation of the Uniform Controlled Dangerous Substances Act and
11 that information resulting from such an examination would likely be
12 relevant to that investigation. Any records or information obtained
13 pursuant to such an order may only be used by the Oklahoma State
14 Bureau of Narcotics and Dangerous Drugs Control in the investigation
15 and prosecution of a felony violation of the Uniform Controlled
16 Dangerous Substances Act. Any such order issued pursuant to this
17 paragraph, along with the underlying application, shall be sealed
18 and not disclosed to the person or entity whose records were
19 examined, for a period of ninety (90) days. The issuing magistrate
20 may grant extensions of such period upon a showing of good cause in
21 furtherance of the investigation. Upon the expiration of ninety
22 (90) days and any extensions granted by the magistrate, a copy of
23 the application and order shall be served upon the person or entity
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1 whose records were examined, along with a copy of the records or
2 information actually provided by the Tax Commission;

3 27. The disclosure of information, as prescribed by this
4 paragraph, which is related to the proposed or actual usage of tax
5 credits pursuant to Section 2357.7 of this title, the Small Business
6 Capital Formation Incentive Act or the Rural Venture Capital
7 Formation Incentive Act. Unless the context clearly requires
8 otherwise, the terms used in this paragraph shall have the same
9 meaning as defined by Section 2357.7, 2357.61 or 2357.72 of this
10 title. The disclosure of information authorized by this paragraph
11 shall include:

- 12 a. the legal name of any qualified venture capital
13 company, qualified small business capital company, or
14 qualified rural small business capital company,
- 15 b. the identity or legal name of any person or entity
16 that is a shareholder or partner of a qualified
17 venture capital company, qualified small business
18 capital company, or qualified rural small business
19 capital company,
- 20 c. the identity or legal name of any Oklahoma business
21 venture, Oklahoma small business venture, or Oklahoma
22 rural small business venture in which a qualified
23 investment has been made by a capital company, or

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1 d. the amount of funds invested in a qualified venture
2 capital company, the amount of qualified investments
3 in a qualified small business capital company or
4 qualified rural small business capital company and the
5 amount of investments made by a qualified venture
6 capital company, qualified small business capital
7 company, or qualified rural small business capital
8 company;

9 28. The disclosure of specific information as required by
10 Section 46 of Title 62 of the Oklahoma Statutes;

11 29. The disclosure of specific information as required by
12 Section 205.5 of this title;

13 30. The disclosure of specific information as required by
14 Section 205.6 of this title; ~~or~~

15 31. The disclosure of information to the State Treasurer
16 necessary to implement ~~Section 2 of this act~~ Section 2368.27 of this
17 title; or

18 32. The disclosure of information as required by subsection F
19 of this section.

20 D. The Tax Commission shall cause to be prepared and made
21 available for public inspection in the office of the Tax Commission
22 in such manner as it may determine an annual list containing the
23 name and post office address of each person, whether individual,
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1 corporate, or otherwise, making and filing an income tax return with
2 the Tax Commission.

3 It is specifically provided that no liability whatsoever, civil
4 or criminal, shall attach to any member of the Tax Commission or any
5 employee thereof for any error or omission of any name or address in
6 the preparation and publication of the list.

7 E. The Tax Commission shall prepare or cause to be prepared a
8 report on all provisions of state tax law that reduce state revenue
9 through exclusions, deductions, credits, exemptions, deferrals or
10 other preferential tax treatments. The report shall be prepared not
11 later than October 1 of each even-numbered year and shall be
12 submitted to the Governor, the President Pro Tempore of the Senate
13 and the Speaker of the House of Representatives. The Tax Commission
14 may prepare and submit supplements to the report at other times of
15 the year if additional or updated information relevant to the report
16 becomes available. The report shall include, for the previous
17 fiscal year, the Tax Commission's best estimate of the amount of
18 state revenue that would have been collected but for the existence
19 of each such exclusion, deduction, credit, exemption, deferral or
20 other preferential tax treatment allowed by law. The Tax Commission
21 may request the assistance of other state agencies as may be needed
22 to prepare the report. The Tax Commission is authorized to require
23 any recipient of a tax incentive or tax expenditure to report to the
24 Tax Commission such information as requested so that the Tax

1 Commission may fulfill its obligations as required by this
2 subsection. The Tax Commission may require this information to be
3 submitted in an electronic format. The Tax Commission may disallow
4 any claim of a person for a tax incentive due to its failure to file
5 a report as required under the authority of this subsection.

6 F. The Tax Commission shall prepare a report which contains
7 information about every taxpayer who participated in the voluntary
8 compliance initiative provided for pursuant to Section 216.3 of this
9 title and all taxpayer participants in any voluntary compliance
10 initiatives occurring after the effective date of this act. Such
11 report shall be published electronically as a part of the Open Books
12 website created pursuant to Section 46 of Title 62 of the Oklahoma
13 Statutes and shall include such information required pursuant to
14 Section 1 of this act.

15 G. It is further provided that the provisions of this section
16 shall be strictly interpreted and shall not be construed as
17 permitting the disclosure of any other information contained in the
18 records and files of the Tax Commission relating to income tax or to
19 any other taxes.

20 ~~G.~~ H. Unless otherwise provided for in this section, any
21 violation of the provisions of this section shall constitute a
22 misdemeanor and shall be punishable by the imposition of a fine not
23 exceeding One Thousand Dollars (\$1,000.00) or by imprisonment in the
24 county jail for a term not exceeding one (1) year, or by both such

1 fine and imprisonment, and the offender shall be removed or
2 dismissed from office.

3 ~~H.~~ I. Offenses described in Section 2376 of this title shall be
4 reported to the appropriate district attorney of this state by the
5 Tax Commission as soon as the offenses are discovered by the Tax
6 Commission or its agents or employees. The Tax Commission shall
7 make available to the appropriate district attorney or to the
8 authorized agent of the district attorney its records and files
9 pertinent to prosecutions, and such records and files shall be fully
10 admissible as evidence for the purpose of such prosecutions.

11 SECTION 3. This act shall become effective November 1, 2016.

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