

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 and federal 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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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~~ The Office of Management
5 and Enterprise Services shall develop and operate a single website
6 accessible by the public. The website shall include aggregate
7 information on state and federal revenue, expenditures and incentive
8 payments and information on state tax preferences as contained in
9 the tax expenditure report published by the Oklahoma Tax Commission
10 pursuant to subsection E of Section 205 of Title 68 of the Oklahoma
11 Statutes. ~~No later than January 1, 2009, the~~ The website shall
12 include search 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
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1 3. For each state tax credit, information, including but not
2 limited 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.

8 F. The single website provided for in subsection C of this
9 section shall include data on state revenue, expenditures and
10 incentive payments for the fiscal year 2007 and each fiscal year
11 thereafter, on state tax credits for tax year 2007 and each tax year
12 thereafter, and on stimulus fund expenditures for the fiscal year
13 2009 and each fiscal year thereafter. For the fiscal year 2017 and
14 each fiscal year thereafter, the website shall include data which
15 track the expenditure of federal funds by program. Such data shall
16 be available on the single website no later than one hundred twenty
17 (120) days after the last day of the preceding fiscal year;
18 provided, data on stimulus fund expenditures for the fiscal year
19 2009 shall be available on the single website within one hundred
20 twenty (120) days after June 10, 2010.

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

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

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

7 3. Motor vehicle collections collected pursuant to Sections 6-
8 101, 6-114, 14-116 and 1105 et seq. of Title 47 of the Oklahoma
9 Statutes; and

10 4. Motor vehicle excise tax collected pursuant to Sections
11 2103, 2104.3 and 2110 of Title 68 of the Oklahoma Statutes.

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

16 I. No later than January 1, 2015, the Office of Management and
17 Enterprise Services shall include as part of the single website an
18 interactive Oklahoma Taxpayer Receipt function. Such function shall
19 allow the taxpayer to enter an amount or estimated amount of income
20 and sales tax paid during the most recent year in order to obtain an
21 itemized estimate of the percentage and dollar amount of the income
22 and sales tax paid by the taxpayer which is allocated to various
23 general categories of state expenditures.

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1 J. The Oklahoma Tax Commission, the Office of the State
2 Treasurer, all institutions of The Oklahoma State System of Higher
3 Education and any other state agency shall provide to the Office of
4 Management and Enterprise Services such information as is necessary
5 to accomplish the purposes of the Taxpayer Transparency Act.

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

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

16 M. The disclosure of information required by this section shall
17 create no liability whatsoever, civil or criminal, to the State of
18 Oklahoma or any member of the Office of Management and Enterprise
19 Services or any employee thereof for disclosure of the information
20 or for any error or omission in the disclosure.

21 N. The State Auditor and Inspector shall maintain a website
22 providing public access to the documentation of stimulus funding
23 pursuant to the requirements of this section. The website shall
24 provide a list of all stimulus fund expenditures regardless of

1 amount. The entire list of stimulus fund expenditures and each of
2 the related content requirements as detailed in subsection D of this
3 section shall be available for export in standardized formats
4 including but not limited to eXtensible Markup Language (XML) and
5 Comma Separated Value (CSV) formats. The list of expenditures shall
6 include searchable functionality including but not limited to the
7 ability to search the expenditures by the name of the entity
8 receiving funding, name of entity processing funding and name of
9 entity benefiting from funding.

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

14 SECTION 2. This act shall become effective January 1, 2017.

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16 COMMITTEE REPORT BY: COMMITTEE ON GOVERNMENT OVERSIGHT AND
17 ACCOUNTABILITY, dated 03/23/2016 - DO PASS.
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