

1 STATE OF OKLAHOMA

2 1st Session of the 58th Legislature (2021)

3 COMMITTEE SUBSTITUTE  
4 FOR

5 SENATE BILL 602

6 By: Rader

7 COMMITTEE SUBSTITUTE

8 An Act relating to documentary stamp tax revenue  
9 apportionment; amending Sections 5, 6 and 7, Chapter  
10 260, O.S.L. 2018 (68 O.S. Supp. 2020, Sections  
11 2947.1, 2947.2 and 2947.3), which relate to the  
12 County Government Education-Technical Revolving Fund;  
13 authorizing direct apportionment of revenue to  
14 specified entities by changing nature of specified  
15 fund; modifying start date for certain  
16 apportionments; conforming references; eliminating  
17 requirement for specified reserve account; updating  
18 reference; requiring Oklahoma Tax Commission to  
19 distribute certain revenue under specified  
20 circumstances; amending 68 O.S. 2011, Section 3204,  
21 as amended by Section 4, Chapter 260, O.S.L. 2018 (68  
22 O.S. Supp. 2020, Section 3204), which relates to  
23 documentary stamp tax; conforming language; modifying  
24 start date for certain apportionment; specifying  
statutory authority; providing for transfer of  
specified funds; providing for noncodification; and  
providing an effective date.

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

SECTION 1. AMENDATORY Section 5, Chapter 260, O.S.L.  
2018 (68 O.S. Supp. 2020, Section 2947.1), is amended to read as  
follows:

1 Section 2947.1. There is hereby created in the State Treasury a  
2 ~~revolving fund~~ an agency special account for the Oklahoma Tax  
3 Commission ~~to be designated the "County Government Education-~~  
4 ~~Technical Revolving Fund"~~. ~~The fund shall be a continuing fund, not~~  
5 ~~subject to fiscal year limitations, and shall consist of all monies~~  
6 ~~received by the Oklahoma Tax Commission from the apportionment~~ for  
7 the collection and distributions of documentary stamp revenues as  
8 provided by ~~Section 3204 of Title 68 of the Oklahoma Statutes. All~~  
9 ~~monies accruing to the credit of said fund are hereby appropriated~~  
10 ~~and may be budgeted and expended by the Oklahoma State University~~  
11 ~~Center for Local Government Technology and the Oklahoma Cooperative~~  
12 ~~Extension Service County Training Program for the purpose of~~  
13 ~~education, training, research, software and computer modernization.~~  
14 ~~The fund shall be subject to the oversight of the Commission on~~  
15 ~~County Government Personnel Education and Training. Amounts~~  
16 ~~deposited in any fiscal year shall be distributed by the Oklahoma~~  
17 ~~Tax Commission as provided in Section 6 of this act. Expenditures~~  
18 ~~from said fund shall be made upon warrants issued by the State~~  
19 ~~Treasurer against claims filed as prescribed by law~~ Sections 2947.2,  
20 2947.3 and 3204 of this title.

21 SECTION 2. AMENDATORY Section 6, Chapter 260, O.S.L.  
22 2018 (68 O.S. Supp. 2020, Section 2947.2), is amended to read as  
23 follows:  
24

1 Section 2947.2. A. For the fiscal year ending ~~June 30, 2020~~  
2 June 30, 2021, and for each fiscal year thereafter, ten percent  
3 (10%) ~~deposited to the County Government Education Technical~~  
4 ~~Revolving Fund in any fiscal year shall be distributed~~ of the  
5 revenue collected pursuant to Section 3204 of this title shall be  
6 apportioned by the Oklahoma Tax Commission monthly to the Oklahoma  
7 Cooperative Extension Service for duties imposed on the Extension  
8 Service pursuant to Sections 130.1 through 130.7 and Section 1500 of  
9 Title 19 of the Oklahoma Statutes and Section 3006 of ~~Title 68 of~~  
10 ~~the Oklahoma Statutes~~ this title.

11 B. For the fiscal year ending ~~June 30, 2020~~ June 30, 2021, and  
12 for each fiscal year thereafter, eighty-eight and five-tenths  
13 percent (88.5%) ~~deposited to the County Government Education-~~  
14 ~~Technical Revolving Fund in any fiscal year shall be distributed~~ of  
15 the revenue collected pursuant to Section 3204 of this title shall  
16 be apportioned by the Oklahoma Tax Commission monthly to the  
17 Oklahoma State University Center for Local Government Technology for  
18 duties imposed pursuant to Sections 2816 and 2862 of ~~Title 68 of the~~  
19 ~~Oklahoma Statutes~~ this title related to any training, support,  
20 professional development, and additional software necessary for  
21 county assessors, treasurers and boards of equalization, and the  
22 acquisition and administration of a computer-assisted mass appraisal  
23 software system for county governments; provided, the Oklahoma State  
24 University Center for Local Government Technology may delay the

1 acquisition of such software until such time as sufficient funds are  
2 available.

3 C. After the computer-assisted mass appraisal software  
4 acquisition is complete and associated costs are paid, any county  
5 which elects not to participate in the Oklahoma State University  
6 Center for Local Government Technology's computer-assisted mass  
7 appraisal software system may apply to the Center for Local  
8 Government Technology for a refund up to ten percent (10%) of such  
9 county's ~~deposit to the revolving fund annually~~ annual documentary  
10 stamp tax revenue apportionment received by the Center for Local  
11 Government Technology; provided, if available funds are insufficient  
12 for a ten-percent rebate, the percentage shall be adjusted so that  
13 rebates may be paid.

14 SECTION 3. AMENDATORY Section 7, Chapter 260, O.S.L.  
15 2018 (68 O.S. Supp. 2020, Section 2947.3), is amended to read as  
16 follows:

17 Section 2947.3. A. ~~Within the County Government Education-~~  
18 ~~Technical Revolving Fund there shall be established a reserve~~  
19 ~~account. The reserve account shall consist of any~~ Any revenue not  
20 otherwise apportioned pursuant to the provisions of subsection A or  
21 subsection B of ~~Section 6 of this act~~ Section 2947.2 of this title  
22 shall be deposited and maintained in the special agency account  
23 created in Section 1 of this act subject to the procedures provided  
24 in this section.

1 B. The maximum balance for the ~~reserve~~ agency special account  
2 shall never exceed Two Million Dollars (\$2,000,000.00) at the end of  
3 each fiscal year.

4 C. The Oklahoma State University Center for Local Government  
5 Technology and the Oklahoma Cooperative Extension Service County  
6 Training Program may request permission to expend funds in the  
7 reserve account from the Commission on County Government Personnel  
8 Education and Training. The Oklahoma Tax Commission shall, upon  
9 written notification of expenditure approval from the Commission on  
10 County Government Personnel Education and Training, distribute from  
11 the agency special account the approved amount, if available, to the  
12 Oklahoma State University Center for Local Government Technology or  
13 the Oklahoma Cooperative Extension Service County Training Program,  
14 as applicable.

15 D. The balance in the ~~reserve account of the County Government~~  
16 ~~Education-Technical Revolving Fund~~ special agency account shall  
17 serve as a contingency for adverse conditions if the distributions  
18 provided for in subsections A and B of ~~Section 6 of this act~~ Section  
19 2947.2 of this title are insufficient to support the purposes of  
20 education training, research, software and computer modernization of  
21 county governments.

22 E. For any fiscal year ending June 30, the Oklahoma Tax  
23 Commission shall transfer any amount of revenue in excess of Two  
24 Million Dollars (\$2,000,000.00) remaining in the ~~reserve account of~~

1 ~~the County Government Education Technical Revolving Fund~~ special  
2 agency account to the General Revenue Fund of the State Treasury.

3 SECTION 4. AMENDATORY 68 O.S. 2011, Section 3204, as  
4 amended by Section 4, Chapter 260, O.S.L. 2018 (68 O.S. Supp. 2020,  
5 Section 3204), is amended to read as follows:

6 Section 3204. A. The Oklahoma Tax Commission shall design such  
7 stamps in such denominations as in its judgment it deems necessary  
8 for the administration of this tax. The Oklahoma Tax Commission  
9 shall distribute the stamps to the county clerks of the counties of  
10 this state, and the county clerks shall have the responsibility of  
11 selling these stamps and shall have the further duty of accounting  
12 for the stamps to the Oklahoma Tax Commission on the last day of  
13 each month. Stamp metering machines or rubber stamps as prescribed  
14 by the Oklahoma Tax Commission may be used by the county clerk, and  
15 the expenses thereof shall be paid by the county concerned. The use  
16 of meters or rubber stamps shall be governed by the Oklahoma Tax  
17 Commission.

18 B. The county clerks shall account for all collections from the  
19 sales of such stamps to the Oklahoma Tax Commission, on the last day  
20 of each month. The first fifty-five cents (\$0.55) of each seventy-  
21 five cents (\$0.75) collected shall be apportioned as follows:

22 1. The county clerks shall retain five percent (5%) of all  
23 monies collected for such stamps as their cost of administration;  
24 and

1           2. Of the remaining ninety-five percent (95%) the Oklahoma Tax  
2 Commission shall ~~transfer monthly to the County Government~~  
3 ~~Education-Technical Revolving Fund created by Section 5 of this act~~  
4 apportion monthly for the fiscal year ending ~~June 30, 2020~~ June 30,  
5 2021, and for each fiscal year thereafter, Five Hundred Thousand  
6 Dollars (\$500,000.00) plus three percent (3%) of the remainder as  
7 provided in Sections 2947.2 and 2947.3 of this title. The remainder  
8 of the collections shall be transferred by the Oklahoma Tax  
9 Commission to the General Revenue Fund of the State Treasury to be  
10 expended pursuant to legislative appropriation.

11           C. The remaining twenty cents (\$0.20) of each seventy-five  
12 cents (\$0.75) collected shall be paid into the county general fund.

13           SECTION 5.       NEW LAW       A new section of law not to be  
14 codified in the Oklahoma Statutes reads as follows:

15           On the effective date of this act, all monies remaining in the  
16 County Government Education-Technical Revolving Fund shall be  
17 transferred to the agency special account created in Section 1 of  
18 this act.

19           SECTION 6. This act shall become effective November 1, 2021.

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21           58-1-1754        QD           2/18/2021 4:45:20 PM

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