

## **Task Force on the Collection, Distribution and Enforcement of Municipal Sales Tax—SB216**

### **Purpose:**

It shall be the duty of the task force to examine the current process by which the Tax Commission assesses, collects and distributes sales and use tax to local jurisdictions which levy the tax, including emphasis on the:

1. Applicable laws and rules;
2. Current budget and personnel resources available to the Tax Commission;
3. Potential for improvements in the efficiency with which the Tax Commission uses available resources;
4. Issues related to the use of private sector entities for modernizing and improving the collection and audit functions; and
5. Such other matters as the task force may deem to be relevant.

### **Membership:**

The task force shall be composed of eleven (11) members to be selected as follows:

1. The Governor shall appoint:
  - a. two persons representing municipalities with a population of less than fifty thousand (50,000) persons, and
  - b. one member representing a statewide nonprofit organization, the membership of which consists primarily of municipalities organized under the laws of the State of Oklahoma and which organization supports the functions of such municipalities;
2. The President Pro Tempore of the Senate shall appoint:
  - a. one person representing a municipality with a population in excess of four hundred thousand (400,000) persons according to the latest Federal Decennial Census,
  - b. one person representing a municipality with a population in excess of fifty thousand (50,000) persons but not in excess of one hundred thousand (100,000) persons,
  - c. one member of the Senate who serves as a member of a committee with jurisdiction over the budget of the Oklahoma Tax Commission, and
  - d. one member of the Senate who serves as a member of the Finance Committee; and
3. The Speaker of the House of Representatives shall appoint:
  - a. two persons representing municipalities with a population in excess of one hundred thousand (100,000) but not in excess of four hundred thousand (400,000) persons according to the latest Federal Decennial Census,
  - b. one member of the House of Representatives who serves as a member of a committee with jurisdiction over the budget of the Tax Commission, and
  - c. one member of the House of Representatives who serves as a member of the Revenue and Taxation Subcommittee.

**Staffing/Support:**

Senate and the House of Representatives