

**FY22 Budget Performance
Oklahoma Tax Commission**

Lead Administrator: Jay Doyle

Agency Mission

To serve the people of Oklahoma by promoting tax compliance through

Division and Program Description

Note: Please define any acronyms used in program descriptions.

Central Processing

This activity includes the receipt and processing of all tax documents and remittances and mailout.

Business Tax Services

This program includes the registration and licensing of business taxpayers, maintenance of taxpayer accounts, education.

Motor Vehicle

This program includes the issuance of title and registration information for vehicles, boats and motors, truck reg

Audit Services/Collections

This programs's primary functions include the collection of delinquent taxes and performing audits of the various revenues for the state and assists in enhancing the compliance rate of taxpayers. Activities also include delinquent

Legal Services

This program provides legal services to the various divisions in the administration and collection of tax revenue reviews and the promulgation of rules.

Ad Valorem Programs

Program activity includes the monitoring of locally assessed and valuation of centrally assessed property in Oklahoma for certification.

Tax Policy and Research

This division is a centralized unit responsible for the development and review of tax policy and procedures, research provided for certification.

Headquarters/Administration

This activity includes the Commissioners, administrative staff, law judges, the Executive Director's office and in

Human Resources

This activity includes all personnel functions including employee training.

Business Operations

This activity includes the agency's accounting functions, inventory management and computer services.

Revenue & Apportionment

The primary function of this activity is the apportionment of revenues to state and local entities.

FY'21 Budgeted Department Funding			
Dept. #	Department Name	Appropriations	Federal
01	Headquarters/Administration	3,471,851	
02	Business Tax Services	9,086,645	
03	Ad Valorem	2,165,461	
05	Central Processing	2,883,945	
06	Tax Policy	172,471	
08	Business Operations	4,626,921	
08	Human Resources	782,107	
08	Revenue & Apportionment	347,582	
11	Legal	2,735,986	
12	Audit Services/Collections	274,500	
13	Motor Vehicle	4,406,123	
15	Film Rebate	-	
88	Data Processing	12,223,676	
Total		\$43,177,267	\$0

1. Please describe source of Local funding not included in other categories:

2. Please describe source(s) and % of total of "Other" funding if applicable for each department:

FY'20 Carryover by Funding Source		
Carryover	Appropriations	Federal
	#VALUE!	#VALUE!
	\$0	

1. Please describe source of Local funding not included in other categories:

2. Please describe source(s) and % of total of "Other" funding if applicable:

What changes did the agency make between FY20 and FY21?

1.) Are there any services no longer provided because of budget cuts?

The agency provides the primary revenue collection function for state government funding. All statutory tax and Savings from electronic filing initiatives have allowed the agency to absorb fixed cost increases during the year.

2.) What services are provided at a higher cost to the user?

All fees associated with tax administration are statutory. No statutory fee increases have been enacted for FY21

3.) What services are still provided but with a slower response rate?

N/A

4.) Did the agency provide any pay raises that were not legislatively/statutorily required?

Yes. All pay raises were Cabinet approved.

FY'22 Requested Funding By Department			
Dept. #	Department Name	Appropriations	Federal
01	Headquarters/Administration	\$3,471,851	\$0
02	Business Tax Services	\$9,086,645	\$0
03	Ad Valorem	\$2,165,461	\$0
05	Central Processing	\$2,883,945	\$0
06	Tax Policy	\$172,471	\$0
08	Business Operations	\$4,626,921	\$0
08	Human Resources	\$782,107	\$0
08	Revenue & Apportionment	\$347,582	\$0
11	Legal	\$2,735,986	\$0
12	Audit Services/Collections	\$274,500	\$0
13	Motor Vehicle	\$4,406,123	\$0
15	Film Rebate	\$0	\$0
88	Data Processing	\$12,223,676	\$0
Total		\$43,177,267	\$0

1. Please describe source(s) and % of total of "Other" funding for each department:

FY'22 Top Five Operational Appropriation

Request by Priority	Request Description
Request 1:	No new funding requests.
Request 2:	
Request 3:	
Request 4:	
Request 5:	
Total Increase above FY-21 Budget (including all requests)	
Difference between Top Five requests and total requests:	

Does the agency have any costs associated with the Pathfinder re

The agency does have a budgetary impact associated with Pathfinder but not related to federal employees.

How would the agency be affected by receiving the same appropriation fo

No affect.

How would the agency handle a 2% appropriat

A 2% appropriation reduction may result in the reduction of contract personnel used to process payments and delays in issuing individual income tax refunds, delays in issuing permits for new businesses and possible delay:

Is the agency seeking any fee increas

Increase 1 N/A
 Increase 2
 Increase 3

What are the agency's top 2-3 capital or technology (or

Description of request in order of priority

Priority 1 N/A
 Priority 2
 Priority 3

Federal Funds

CFDA	Federal Program Name	Agency Dept. #	FY 21 budgeted
	Cares Act	0100002	50,884
	Cares Act	0200003	5,531
	Cares Act	0500002	1,059
	Cares Act	0800001	5,680
	Cares Act	0800002	8,354
	Cares Act	8800008	45,178

Federal Government Impact

1.) How much federal money received by the agency is tied to a mandate by the Federal Government?

All money received from the Coronavirus Relief Fund is tied to the CARES Act.

2.) Are any of those funds inadequate to pay for the federal mandate?

No.

3.) What would the consequences be of ending all of the federal funded programs for your agency?

No effect.

4.) How will your agency be affected by federal budget cuts in the coming fiscal year?

N/A

5.) Has the agency requested any additional federal earmarks or increases?

No.

FY'21 Budgeted FTE

Division #	Division Name	Supervisors	Classified
0100001	Headquarters	4	2
0100002	Administration	7	1
0200001	Business Tax Services	9	45
0200003	Digital Communications & Marketing	2	0
0200004	Income Tax Accounts	13	52
0300001	Ad Valorem	8	15
0500002	Central Processing	9	45
0600001	Tax Policy	2	0

0800001	Business Operations	7	16
0800002	Human Resources	2	0
0800003	Revenue & Apportionment	1	0
8800008	Information Technology	7	0
1100001	Legal	5	14
1200001	Audit Services	22	79
1200003	Collections	16	87
1300001	Motor Vehicle	11	58
Total		125	414

		FTE History	
Division #	Division Name	2021 Budgeted	
0100001	Headquarters		16
0100002	Administration		12
0200001	Business Tax Services		64
0200003	Digital Communications & Marketing		7
0200004	Income Tax Accounts		66
0300001	Ad Valorem		29
0500002	Central Processing		48
0600001	Tax Policy		13
0800001	Business Operations		42
0800002	Human Resources		8
0800003	Revenue & Apportionment		3
8800008	Information Technology		58
1100001	Legal		32
1200001	Audit Services		150
1200003	Collections		103
1300001	Motor Vehicle		74
Total			725.0

		Performance Measure Rev
		FY 20
Central Processing		
	Avg. Days Process Non-Peak Refund	6
	Avg. Days Process Non-Peak, Suspended Refund	23
	Avg. Days for Peak Refund Processed	6
	Avg. Days for Peak Suspended Processed	47
Taxpayer Services		
	Internet Filing Participants	1,592,136
	Electronic Filing Participants	892,225
	Direct Deposit Participants	879,740
	% of Business E-Filing	74.2%
Compliance		
	Sales & Use Tax Field/Office Audits	975
	Withholding Tax Field/Office Audits	647
Motor Vehicle		
	Additional & Delinquent Fees	1,346
	Total Registrations Processed (in millions)	4.5
	Vehicle Title Transactions (in millions)	1.5

		Revolving Funds (200 Series F
<i>Please provide fund number, fund name, description, and revenue source</i>		FY'18-20 Av

Fund 200 - Oklahoma Tax Commission Revolving Fund	
Provides resources for general operation of the agency.	\$32,73
Fund 210 - OTC & OMES Joint Computer Enhancement Fund	
Joint effort between the Tax Commission and OMES for the acquisition of an Integrated Tax System	\$8,17
Fund 215 - Oklahoma Tax Commission Reimbursement Fund	
Funds received by the OTC for data processing services or equipment rental and any miscellaneous funds received by the Commission	\$10,32
Fund 220 - License Plate Special Program	
Provides financial assistance to a state agency chosen by the applicant for a special license plate	\$94,
Fund 230 - Used Tire Recycling Indemnity Fund	
Funds the provisions fo the Oklahoma Used Tire Recycling Act	\$10,93
Fund 240 - County Government Education - Technical Revolving Fund	
Funds the OSU Center for Local Government Technology and the Oklahoma Cooperative Extension Service Country Training Program for the purposes of education, training, etc	\$1,978
Fund 250 - Oklahoma Film Enhancement Fund	
Provides a rebate of a percentage of documented expenditures made in Oklahoma directly attributable to the production of a film, tv production or tv commercial	\$5,338
Fund 285 - Ad Valorem Reimbursement Fund	
Reimburses counties for loss of revenue due to exemptions of ad valorem taxes for new or expanded manufacturing or R&D facilities	\$36,58

Review

on - 695

Lead Financial Officer: Patricia Garcia

ough quality service and fair administration.

ptions

including problem resolution, business refunds, communication and taxpayer

gistration and prorations and the administration of motor fuel tax laws.

is tax types, including business and individual taxpayers. The program generates
gency hearings, filing of liens and establishment of payment plans.

s. Activities include: litigation protests, collections, bankruptcy, statutory/legislative

lahoma for ad valorem taxation purposes. Ad Valorem exemptions are also provided

earch, legal and administrative decision and legislation. Revenue estimates are also

internal audit.

g By Source

Revolving	Local ¹	Other ²	Total
376,233		-	\$3,848,084
1,302,598		-	\$10,389,243
332,237		-	\$2,497,698
5,121,236		-	\$8,005,181
1,341,148		-	\$1,513,619
6,084,203		-	\$10,711,124
195,530		-	\$977,637
-		-	\$347,582
272,052		-	\$3,008,038
21,486,203		11,093,862	\$32,854,565
330,112		106,987	\$4,843,222
-		8,000,000	\$8,000,000
11,327,307		-	\$23,550,982
			\$0
			\$0
\$48,168,859	\$0	\$19,200,849	\$110,546,975

ource

Revolving	Local ¹	Other ²	Total
\$25,308,303	#VALUE!	#VALUE!	#VALUE!
			\$0

en FY'20 and FY'21?

If fee administration functions and services have been continued during the fiscal year.

1.

ent and Source			
Revolving	Other ¹	Total	% Change
\$376,233	\$0	\$3,848,084	0.00%
\$1,302,598	\$0	\$10,389,243	0.00%
\$332,237	\$0	\$2,497,698	0.00%
\$5,121,236	\$0	\$8,005,181	0.00%
\$1,341,148	\$0	\$1,513,619	0.00%
\$6,084,203	\$0	\$10,711,124	0.00%
\$195,530	\$0	\$977,637	0.00%
\$0	\$0	\$347,582	0.00%
\$272,052	\$0	\$3,008,038	0.00%
\$21,486,203	\$11,093,862	\$32,854,565	0.00%
\$330,112	\$106,987	\$4,843,222	0.00%
\$0	\$8,000,000	\$8,000,000	0.00%
\$11,327,307	\$0	\$23,550,982	0.00%
\$48,168,859	\$19,200,849	\$110,546,975	0.00%

Funding Requests	
	Appropriation Request Amount (\$)
Top Five Request Subtotal:	\$0
	\$ -
	\$0

retirement system and federal employees?

for FY '22 as was received in FY '21? (Flat/ 0% change)

tion reduction in FY '22?
 l returns. These actions may result in delays in opening and processing tax returns,
 s and reductions in the collection of state revenues.

es for FY '22?

	Fee Increase Request (\$)	Statutory change required? (Yes/No)

one-time) requests, if applicable?

	Appropriated Amount (\$)	Submitted to LRCPC? (Yes/No)

FY 20	FY 19	FY 18	FY 17

act

Unclassified	\$0 - \$35 K	\$35 K - \$70 K	\$70 K - \$\$\$
13	0	6	9
11	0	4	8
11	13	41	2
10	2	5	3
9	9	50	2
13	2	24	2
11	26	29	1
13	0	8	5

23	10	26	3
8	0	6	2
3	0	1	2
38	0	36	2
13	0	24	3
57	14	119	3
7	55	39	0
10	27	40	1
250	158	458	48

View				
2020	2019	2017	2012	
16	15	17		15
8	7	8		10
57	55	59		82
9	9	10		11
65	67	72		60
27	32	33		34
41	40	36		49
12	12	14		13
31	31	36		34
8	6	0		7
0	0	0		0
54	54	56		87
29	33	35		35
246	256	260		233
0	0	0		0
83	83	85		80
686.0	700.0	721.0		750.0

View				
FY 19	FY 18	FY 17	FY 16	
6	8	2		2
25	72	60		34
6	6	3		5
40	59	66		81
1,636,394	1,592,429	1,569,557	1,595,604	
956,388	938,138	937,272	975,836	
888,142	886,320	888,819	931,941	
68.3%	65.3%	60.5%	50.6%	
1,480	1,262	1,040	808	
290	243	223	370	
1,463	1,430	843	873	
4.2	4	4	4	
1.5	2	1.6	2	

Funds)		
g. Revenues	FY'18-20 Avg. Expenditures	June '20 Balance

10,020	\$32,015,165	\$10,968,714
1,277	\$1,937,979	\$6,475,375
14,865	\$6,736,444	\$14,339,590
147	\$78,373	\$48,500
18,498	\$7,124,868	\$500,000
8,212	\$1,948,538	\$89,020
3,333	\$4,286,504	\$17,573,227
14,910	\$127,592,174	\$0