

# Senate Journal

## First Regular Session of the Fifty-first Legislature of the State of Oklahoma

Seventeenth Legislative Day, Thursday, March 1, 2007

The Senate was called to order by Senator Williamson.

Roll Call:

Present: Adelson, Aldridge, Anderson, Ballenger, Barrington, Bass, Bingman, Branan, Brogdon, Brown, Burrage, Coffee, Corn, Crain, Crutchfield, Easley, Eason McIntyre, Ford, Garrison, Ivester, Johnson (C), Johnson (M), Jolley, Justice, Lamb, Laster, Laughlin, Leftwich, Lerblance, Mazzei, Morgan, Myers, Nichols, Paddack, Rabon, Reynolds, Rice, Riley, Schulz, Sparks, Sweden, Sykes, Wilcoxson, Williamson, Wilson and Wyrick.—46.

Excused: Coates and Gumm.—2.

Senator Williamson declared a quorum present.

The prayer was offered by Pastor Charles MacGregor, New Beginnings Church, Stratford, the guest of Senator Paddack.

### REPORT OF ENGROSSED AND ENROLLED MEASURES

**SBs 55, 64, 69, 72, 103, 161, 482, 498, 551, 808, 809, 810, 907 and 1059 and SJR 14 and SCRs 7 and 13** were each correctly engrossed, properly signed and ordered transmitted to the Honorable House for consideration.

### INTRODUCTION

Senator Justice introduced his wife, Darlene, and his grandson, Kolby Kennedy, to the Senate.

**GENERAL ORDER**

**SB 590** by Laughlin of the Senate and Hickman of the House was called up for consideration.

Senator Laughlin moved that **SB 590** be advanced, which motion was declared adopted.

**THIRD READING**

**SB 590** was read for the third time at length.

On the question of passage of the bill, the vote resulted as follows:

Aye: Adelson, Aldridge, Anderson, Ballenger, Barrington, Bass, Bingman, Branan, Brogdon, Brown, Burrage, Corn, Crain, Crutchfield, Easley, Eason McIntyre, Ford, Garrison, Ivester, Johnson (C), Johnson (M), Jolley, Justice, Lamb, Laster, Laughlin, Leftwich, Lerblance, Mazzei, Morgan, Myers, Nichols, Paddack, Rabon, Reynolds, Rice, Riley, Schulz, Sparks, Sweeden, Sykes, Wilcoxson, Williamson, Wilson and Wyrick.--45.

Excused: Coates, Coffee and Gumm.--3.

The bill passed.

**SB 590** was referred for engrossment.

**MOTION TO RECONSIDER VOTE**

Senator Corn moved to reconsider the vote whereby **SB 519** failed, which motion was declared adopted upon roll call as follows:

Aye: Adelson, Aldridge, Anderson, Ballenger, Barrington, Bass, Bingman, Branan, Burrage, Corn, Crutchfield, Easley, Eason McIntyre, Ivester, Johnson (C), Johnson (M), Jolley, Lamb, Laster, Laughlin, Leftwich, Lerblance, Mazzei, Morgan, Myers, Paddack, Rabon, Reynolds, Rice, Riley, Sparks, Sweeden, Wilcoxson, Wilson and Wyrick.--35.

Nay: Brogdon, Brown, Crain, Ford, Garrison, Justice, Nichols, Schulz, Sykes and Williamson.--10.

Excused: Coates, Coffee and Gumm.--3.

### THIRD READING

**SB 519** was read for the third time at length.

On the question of passage of the bill, the vote resulted as follows:

Aye: Aldridge, Anderson, Barrington, Bass, Bingman, Branan, Brown, Burrage, Corn, Crutchfield, Easley, Eason McIntyre, Ivester, Johnson (C), Jolley, Laster, Leftwich, Lerblance, Mazzei, Morgan, Myers, Paddack, Rabon, Reynolds, Rice, Riley, Schulz, Sparks, Sweden, Wilcoxson and Wilson.--31.

Nay: Adelson, Ballenger, Brogdon, Crain, Ford, Garrison, Johnson (M), Justice, Lamb, Laughlin, Nichols, Sykes, Williamson and Wyrick.--14.

Excused: Coates, Coffee and Gumm.--3.

The bill passed.

Senator Crain desired to vote Aye on the emergency.

On the question of passage of the emergency, the vote resulted as follows: Aye: 32; Nay: 13; Excused: 3.

The emergency passed.

**SB 519** was referred for engrossment.

### GENERAL ORDER

**SB 44** by Lerblance of the Senate and Harrison of the House was called up for consideration.

Senator Lerblance moved to amend **SB 44**, Page 1, Line 9 ½, by inserting a new Section 1 to read as follows:

“SECTION 1. AMENDATORY 68 O.S. 2001, Section 2352, as last amended by Section 2, Chapter 444, O.S.L. 2005 (68 O.S. Supp. 2006, Section 2352), is amended to read as follows:

Section 2352. It is hereby declared to be the purpose of Section 2351 et seq. of this title to provide revenue for general governmental functions of state government; and, for that purpose and to that end, it is expressly declared that the revenue derived herefrom and penalties and interest thereon, subject to the apportionment requirements for the Rebuilding Oklahoma Access and Driver Safety Fund, the Oklahoma Tourism and Passenger Rail Revolving Fund and the Public Transit Revolving Fund to be derived from income tax revenue that would otherwise be apportioned to the General Revenue Fund as provided by

Section ~~4 of this act~~ 1521 of Title 69 of the Oklahoma Statutes, shall be distributed as follows:

1. For the fiscal year beginning July 1, 2002, the first Five Million Eight Hundred Thousand Dollars (\$5,800,000.00) of revenue derived pursuant to the provisions of subsections A, B and E of Section 2355 of this title shall be apportioned to the Education Reform Revolving Fund. The remainder of such revenue for the fiscal year beginning July 1, 2002, and all such revenue for each fiscal year thereafter shall be apportioned monthly as follows:

- a. the following amounts shall be paid to the State Treasurer to be placed to the credit of the General Revenue Fund of the state for such fiscal year for the support of the state government to be paid out only pursuant to appropriation by the Legislature:

<u>Fiscal Year</u>	<u>Amount</u>
FY 2003 and FY 2004	87.12%
FY 2005	86.91%
FY 2006	86.66%
FY 2007	86.16%
FY 2008 and each fiscal year thereafter	<del>85.66%</del> 84.66%

- b. for FY 2003 and each fiscal year thereafter, eight and thirty-four one-hundredths percent (8.34%) shall be paid to the State Treasurer to be placed to the credit of the Education Reform Revolving Fund,
- c. the following amounts shall be paid to the State Treasurer to be placed to the credit of the Teachers' Retirement System Dedicated Revenue Revolving Fund:

<u>Fiscal Year</u>	<u>Amount</u>
FY 2003 and FY 2004	3.54%
FY 2005	3.75%
FY 2006	4.0%
FY 2007	4.5%
FY 2008 and each fiscal year thereafter	5.0%

- d. for FY 2003 ~~and each fiscal year thereafter through FY 2007~~, one percent (1%) shall be placed to the credit of the Ad Valorem Reimbursement Fund. Thereafter, two percent (2%) shall be placed to the credit of the Ad Valorem Reimbursement Fund. On February 1 of each fiscal year, the Oklahoma Tax Commission shall determine if the Ad Valorem Reimbursement Fund will have sufficient funds to fully reimburse all claimants by June 30 of the current fiscal year. If the Tax Commission determines there are insufficient funds, the Oklahoma State Legislature shall supplement the Ad Valorem Reimbursement Fund with an appropriation sufficient to fully reimburse all claimants for revenues lost due to the exemptions defined in Section 6B of Article X of the Oklahoma Constitution and Sections 2817.2, 2890 and 2902 of this title; and

2. Beginning July 1, 2003, for any period of time as certified by the Oklahoma Development Finance Authority and the Oklahoma Department of Commerce to be necessary for the repayment of obligations issued by the Oklahoma Development Finance Authority pursuant to Section 3654 of this title if the other sources of revenue paid to or apportioned to the Quality Jobs Program Incentive Leverage Fund are not adequate, including the proceeds from payment pursuant to the guaranty required by subsection M of Section 3654 of this title, an amount certified by the Oklahoma Development Finance Authority to the ~~Oklahoma~~ Tax Commission shall be apportioned to the Quality Jobs Program Incentive Leverage Fund before any other apportionments are made as otherwise authorized by this paragraph. The Oklahoma Development Finance Authority shall certify to the ~~Oklahoma~~ Tax Commission the time as of which the revenue authorized for apportionment pursuant to this paragraph is no longer required. After the certification, the revenue derived from the income tax shall be apportioned in the manner otherwise provided by this section. Except as otherwise provided by this paragraph, for the fiscal year beginning July 1, 2002, the first Forty-One Million One Hundred Ninety Thousand Eight Hundred Dollars (\$41,190,800.00) of revenue derived pursuant to the provisions of subsections C and D of Section 2355 of this title shall be apportioned to the Education Reform Revolving Fund. The remainder of such revenue for the fiscal year beginning July 1, 2002, and all such revenue for each fiscal year thereafter shall be apportioned monthly as follows:

- a. the following amounts shall be paid to the State Treasurer to be placed to the credit of the General Revenue Fund of the state for such fiscal year for the support of the state government to be paid out only pursuant to appropriation by the Legislature:

<u>Fiscal Year</u>	<u>Amount</u>
FY 2003 and FY 2004	78.96%
FY 2005	78.75%
FY 2006	78.50%
FY 2007	78.0%
FY 2008 and each fiscal year thereafter	<del>77.50%</del> <u>76.50%</u>

- b. for FY 2003 and each fiscal year thereafter, sixteen and five-tenths percent (16.5%) shall be paid to the State Treasurer to be placed to the credit of the Education Reform Revolving Fund of the State Department of Education,

- c. the following amounts shall be paid to the State Treasurer to be placed to the credit of the Teachers' Retirement System Dedicated Revenue Revolving Fund:

<u>Fiscal Year</u>	<u>Amount</u>
FY 2003 and FY 2004	3.54%
FY 2005	3.75%
FY 2006	4.0%
FY 2007	4.5%
FY 2008 and each fiscal year thereafter	5.0%

- d. for FY 2003 ~~and each fiscal year thereafter~~ through FY 2007, one percent (1%) shall be placed to the credit of the Ad Valorem Reimbursement Fund. ~~Thereafter, two percent (2%) shall be placed to the credit of the Ad Valorem Reimbursement Fund.~~ On February 1 of each fiscal year, the Tax Commission shall determine if the Ad Valorem Reimbursement Fund will have sufficient funds to fully reimburse all claimants by June 30 of the current fiscal year. If the Tax Commission determines there are insufficient funds, the Oklahoma State Legislature shall supplement the Ad Valorem Reimbursement Fund with an appropriation sufficient to fully reimburse all claimants for revenues lost due to the exemptions defined in Section 6B of Article X of the Oklahoma Constitution and Sections 2817.2, 2890 and 2902 of this title.”; and

Page 2, Line 16, by deleting after the first period “.” and before the word “act” the word “This” and by inserting the words “Section 2 of this”; and Page 2, Line 16½, by inserting a new SECTION 4 and 5, to read as follows:

“SECTION 4. Section 1 of this act shall become effective July 1, 2007.

SECTION 5. It being immediately necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.”, and by renumbering subsequent sections, which amendment was declared adopted.

Senator Lerblance moved that **SB 44** be advanced, which motion was declared adopted.

### THIRD READING

**SB 44** was read for the third time at length.

On the question of passage of the bill, the vote resulted as follows:

Aye: Adelson, Aldridge, Ballenger, Bass, Burrage, Corn, Easley, Eason McIntyre, Garrison, Ivester, Johnson (C), Laster, Leftwich, Lerblance, Morgan, Paddack, Rabon, Rice, Riley, Sparks, Sweeden, Wilson and Wyrick.--23.

Nay: Anderson, Barrington, Bingman, Branan, Brogdon, Brown, Crain, Crutchfield, Ford, Johnson (M), Jolley, Justice, Lamb, Laughlin, Mazzei, Myers, Nichols, Reynolds, Schulz, Sykes, Wilcoxson and Williamson.--22.

Excused: Coates, Coffee and Gumm.--3.

The bill failed.

Pursuant to Rule 13-22, Senator Lerblance served notice that the vote be reconsidered whereby **SB 44** failed.

## GENERAL ORDER

**SB 748** by Mazzei and Wilson of the Senate and Terrill of the House was called up for consideration.

Senator Mazzei moved that **SB 748** be advanced, which motion was declared adopted.

## THIRD READING

**SB 748** was read for the third time at length.

On the question of passage of the bill, the vote resulted as follows:

Aye: Adelson, Aldridge, Anderson, Ballenger, Barrington, Bass, Bingman, Branan, Brogdon, Brown, Burrage, Corn, Crain, Crutchfield, Easley, Eason McIntyre, Ford, Garrison, Ivester, Johnson (C), Johnson (M), Jolley, Justice, Lamb, Laster, Laughlin, Leftwich, Lerblance, Mazzei, Morgan, Myers, Nichols, Paddack, Rabon, Reynolds, Rice, Riley, Schulz, Sparks, Sweeden, Sykes, Wilcoxson, Williamson, Wilson and Wyrick.--45.

Excused: Coates, Coffee and Gumm.--3.

The bill passed.

**SB 748** was referred for engrossment.

## GENERAL ORDER

**SB 658** by Rice of the Senate and McDaniel (Randy) of the House was called up for consideration.

Senator Rice moved that **SB 658** be advanced, which motion was declared adopted.

## THIRD READING

**SB 658** was read for the third time at length.

On the question of passage of the bill, the vote resulted as follows:

Aye: Adelson, Aldridge, Anderson, Ballenger, Barrington, Bass, Bingman, Branan, Brown, Burrage, Corn, Crain, Crutchfield, Easley, Eason McIntyre, Ford, Garrison, Ivester, Johnson (C), Justice, Lamb, Laster, Laughlin, Leftwich, Lerblance, Morgan, Paddack, Rabon, Rice, Riley, Schulz, Sparks, Sweeden, Williamson, Wilson and Wyrick.--36.

Nay: Brogdon, Johnson (M), Jolley, Mazzei, Myers, Nichols, Reynolds, Sykes and Wilcoxson.--9.

Excused: Coates, Coffee and Gumm.--3.

The bill passed.

**SB 658** was referred for engrossment.

## **GENERAL ORDER**

**SB 1006** by Rabon of the Senate and Martin (Steve) of the House was called up for consideration.

Senator Rabon moved to amend **SB 1006**, Page 1, by restoring the title, which amendment was declared adopted.

Senator Rabon moved to amend **SB 1006**, Page 6, Line 5 1/2, by inserting a new Section 5 to read as follows:

“SECTION 5. AMENDATORY Section 3, Chapter 207, O.S.L. 2006 (59 O.S. Supp. 2006, Section 3022), is amended to read as follows:

Section 3022.

As used in the Elevator Safety Act:

1. "Agency" means the Oklahoma Department of Labor;
2. "Certificate of operation" means a document issued by the Commissioner and affixed to an elevator that indicates that the elevator has been inspected and tested and found to be in compliance with all applicable standards of operation as determined by the Department of Labor;
3. "Certificate of operation - temporary" means a document issued by the Commissioner that permits temporary use of a noncompliant elevator by the general public for not more than thirty (30) days while minor repairs are being completed;
4. "Commissioner" means the Commissioner of Labor or his/her authorized representative;
5. "Chief elevator inspector" means the chief elevator inspector appointed under the Elevator Safety Act;
6. "Deputy inspector" means an inspector appointed by the chief elevator inspector subject to the approval of the Commissioner under the provisions of the Elevator Safety Act;
7. a. "Elevator" means any device for lifting or moving people, cargo, or freight within, or adjacent and connected to, a structure or excavation, and includes any escalator, power-driven stairway, moving walkway or stairway chair lift.
- b. The term "elevator" does not mean any:



- (1) amusement ride or device subject to inspection and regulation under the provisions of Section 460 et seq. of Title 40 of the Oklahoma Statutes,
- (2) mining equipment subject to inspection and regulation by the Department of Mines,
- (3) aircraft, railroad car, boat, barge, ship, truck, or other self-propelled vehicle or component thereof,
- (4) ~~any~~ boiler grate stoker or other similar firing mechanism subject to inspection under the provisions of the Oklahoma Boiler and Pressure Vessel Safety Act, ~~or~~
- (5) a dumbwaiter, conveyor, chain or bucket hoist, construction hoist or similar devices used for the primary purpose of elevating or lowering materials, or
- (6). elevator, conveyance, manlift or similar device in grain elevators, grain warehouses, seed processing facilities, feed mills and/or flour mills which is used by employees, but is not accessible to or used by customers or members of the general public. This list is not exhaustive;

8. "Elevator apprentice" means an unlicensed person registered with the Department of Labor who works under the direct supervision of a licensed elevator mechanic, licensed elevator contractor, or licensed elevator inspector;

9. "Licensed elevator contractor" means a person or business entity that possesses a valid elevator contractor's license issued by the Department of Labor pursuant to the provisions of the Elevator Safety Act and is thus entitled to engage in the business of erecting, constructing, installing, altering, servicing, repairing, or maintaining elevators;

10. "Licensed elevator inspector" means a person who possesses a valid elevator inspector's license issued by the Department of Labor pursuant to the provisions of the Elevator Safety Act and is thus entitled to engage in the business of inspecting elevators;

11. "Licensed elevator mechanic" means a person who possesses a valid elevator mechanic's license issued by the Department of labor in accordance with the provisions of the Elevator Safety Act and is thus, when employed by a licensed elevator contractor, entitled to install, construct, alter, service, repair, perform electrical work on, test, and maintain elevators; and

12. "Private residence" means a separate dwelling or a separate apartment in a multiple dwelling that is occupied by members of a single-family unit." and by renumbering subsequent sections and amending the title to conform, which amendment was declared adopted.

Senator Rabon moved that **SB 1006** be advanced, which motion was declared adopted.

### THIRD READING

**SB 1006** was read for the third time at length.

On the question of passage of the bill, the vote resulted as follows:

Aye: Adelson, Aldridge, Anderson, Ballenger, Barrington, Bass, Bingman, Branan, Brogdon, Brown, Burrage, Corn, Crain, Crutchfield, Easley, Eason McIntyre, Ford, Garrison, Ivester, Johnson (C), Johnson (M), Jolley, Justice, Lamb, Laster, Laughlin, Leftwich, Lerblance, Mazzei, Morgan, Myers, Nichols, Paddack, Rabon, Reynolds, Rice, Riley, Schulz, Sparks, Sweeden, Sykes, Wilcoxson, Williamson, Wilson and Wyrick.--45.

Excused: Coates, Coffee and Gumm.--3.

The bill passed.

**SB 1006** was referred for engrossment.

### **UNANIMOUS CONSENT REQUEST DIRECT TO CALENDAR**

Senator Branan asked unanimous consent to suspend Rule 6-4 and refer **SCR 4** direct to the Calendar for consideration, which was the order.

### **GENERAL ORDER**

**SCR 4** by Branan of the Senate and Dank of the House was called up for consideration.

All other members of the Senate asked to coauthor **SCR 4**, which was the order.

**SCR 4** was adopted upon motion of Senator Branan and referred for engrossment.

### **GENERAL ORDER**

**SJR 28** by Nichols of the Senate and Nations of the House was called up for consideration.

Senator Johnson (Constance) asked to coauthor **SJR 28**, which was the order.

Senator Nichols moved that **SJR 28** be advanced, which motion was declared adopted.

### **THIRD READING**

**SJR 28** was read for the third time at length.

On the question of passage of the resolution, the vote resulted as follows:

Aye: Adelson, Aldridge, Anderson, Ballenger, Barrington, Bass, Bingman, Branan, Brogdon, Brown, Burrage, Coffee, Corn, Crain, Easley, Eason McIntyre, Ford, Garrison, Ivester, Johnson (C), Johnson (M), Jolley, Justice, Lamb, Laster, Laughlin, Leftwich, Lerblance, Mazzei, Myers, Nichols, Paddack, Rabon, Reynolds, Rice, Riley, Schulz, Sparks, Sweeden, Sykes, Wilcoxson, Williamson, Wilson and Wyrick.--44.

Excused: Coates, Crutchfield, Gumm and Morgan.--4.

The resolution passed.

**SJR 28** was referred for engrossment.

Senator Laster moved that the Senate recess to the call of the Chair, which motion was declared adopted.

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The Senate reconvened with Senator Williamson presiding.

Senator Williamson questioned the presence of a quorum and ordered the roll called, following which a quorum was declared present.

## GENERAL ORDER

**SB 663** by Leftwich of the Senate and Steele of the House was called up for consideration.

Senator Leftwich moved that **SB 663** be advanced, which motion was declared adopted.

## THIRD READING

**SB 663** was read for the third time at length.

On the question of passage of the bill, the vote resulted as follows:

Aye: Adelson, Aldridge, Anderson, Ballenger, Barrington, Bass, Bingman, Branan, Brogdon, Brown, Burrage, Coffee, Corn, Crain, Crutchfield, Easley, Eason McIntyre, Ford, Garrison, Ivester, Johnson (C), Johnson (M), Jolley, Justice, Lamb, Laster, Laughlin, Leftwich, Lerblance, Mazzei, Morgan, Myers, Nichols, Paddack, Rabon, Reynolds, Rice, Riley, Schulz, Sparks, Sweeden, Sykes, Wilcoxson, Williamson, Wilson and Wyrick.--46.

Excused: Coates and Gumm.--2.

The bill passed.

**SB 663** was referred for engrossment.

### **GENERAL ORDER**

**SB 92** by Paddack of the Senate and Hilliard of the House was called up for consideration.

Senator Paddack moved that **SB 92** be advanced, which motion was declared adopted.

### **THIRD READING**

**SB 92** was read for the third time at length.

On the question of passage of the bill and emergency, the vote resulted as follows:

Aye: Adelson, Aldridge, Anderson, Ballenger, Barrington, Bass, Bingman, Branan, Brogdon, Brown, Burrage, Coffee, Corn, Crain, Crutchfield, Easley, Eason McIntyre, Ford, Garrison, Ivester, Johnson (C), Johnson (M), Jolley, Justice, Lamb, Laster, Laughlin, Leftwich, Lerblance, Mazzei, Morgan, Myers, Nichols, Paddack, Rabon, Reynolds, Rice, Riley, Schulz, Sparks, Sweeden, Sykes, Wilcoxson, Williamson, Wilson and Wyrick.--46.

Excused: Coates and Gumm.--2.

The bill and emergency passed.

**SB 92** was referred for engrossment.

### **GENERAL ORDER**

**SB 1** by Brogdon et al of the Senate and Wesselhoft of the House was called up for consideration.

Senators Ford, Paddack, Nichols, Anderson, Brown, Mazzei, Crain, Wilcoxson, Lamb, Aldridge, Branan, Coffee, Sykes, Schulz, Barrington, Bingman, Reynolds, Johnson (M) and Jolley asked to coauthor **SB 1**, which was the order.

Senator Brogdon moved that **SB 1** be advanced, which motion failed of adoption upon division of the question.

Senator Leftwich moved to amend **SB 1**, Page 17, Line 13 ½, by inserting new Sections 3 through 10 to read as follows:

“SECTION 3. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 6-513 of Title 14A, unless there is created a duplication in numbering, reads as follows:

Sections 3 through 10 of this act shall be known and may be cited as the “Tax Preparers Oversight Act”.

SECTION 4. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 6-513.1 of Title 14A, unless there is created a duplication in numbering, reads as follows:

As used in the Tax Preparer Oversight Act:

1. “Administrator” means the Administrator of Consumer Affairs;
2. “Board” means the Tax Preparer Oversight Board;
3. “Client” means an individual or entity for whom a tax preparer performs or agrees to perform tax preparation services;
4. “Commission” means the Commission on Consumer Credit;
5. “Income tax return” means a return, declaration, statement, refund, claim or other document required to be made or filed in connection with state or federal income taxes;
6. “Tax preparer” means:
  - a. an individual who assists with or prepares or offers to assist with or prepare in any one calendar year five or more tax returns for other individuals or entities or who assumes final responsibility for completed work on such tax returns on which preliminary work has been done by other individuals for a fee or for other consideration. An individual engaged in that activity shall be deemed to be a separate individual irrespective of affiliation with, or employment by, another tax preparer, or
  - b. a corporation, partnership, limited partnership, association, or other entity that has associated with it individuals not specifically exempted in this section who have as part of their responsibilities the preparation of data and ultimate signatory authority on tax returns, who assists with or prepares or offers to assist with or prepare in any one calendar year five or more tax returns for other persons or entities or who assumes or represents as having final responsibility for completed work on such returns on which preliminary work has been done by other individuals for a fee or for other consideration,
  - c. “tax preparer” shall not include:
    - (1) an individual who holds a valid certificate or license from the Oklahoma Accountancy Board and any employee of the certificate or license holder while functioning within the scope of their employment,
    - (2) a person licensed to practice law in this state who renders service within the course and scope of the practice of law and any employee of the license holder while functioning within the scope of their employment,
    - (3) an individual enrolled to practice before the U.S. Internal Revenue Service, referred to as “Enrolled Agents”,

- (4) a financial institution regulated by the state or federal government and any employee whose activities are related to their employment and the activities of the financial institution with respect to tax preparation which are subject to federal or state examination or oversight,
- (5) any other individual corporation, partnership, association, or other entity subject to regulation of the Oklahoma Banking Code and any employee while functioning within the scope of their employment, or
- (6) any individual functioning within the scope of their employment who prepares income, sales, payroll, or other tax returns for their employer.

SECTION 5. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 6-513.2 of Title 14A, unless there is created a duplication in numbering, reads as follows:

A. There is hereby created a Tax Preparer Oversight Board which shall be responsible for the registration and regulation of tax preparers in the State of Oklahoma. The Board shall advise the Administrator of Consumer Credit and the Commission on Consumer Credit on rules and all other matters relating to the regulation of tax preparers in this state.

B. The Tax Preparer Oversight Board shall consist of five (5) members, two of whom shall be persons who have been tax preparers as defined in Section 4 of the Tax Preparer Oversight Act for not less than five (5) years prior to appointment, one Certified Public Accountant or Public Accountant who is registered with the Oklahoma Accountancy Board, one Enrolled Agent registered with the United States Internal Revenue Service, and one public member who shall be appointed by the Governor to a term coterminous with the Governor as follows:

1. For the initial appointments:
  - a. one tax preparer member shall be appointed to serve until October 1, 2008,
  - b. one tax preparer member shall be appointed to serve until October 1, 2009,
  - c. the Certified Public Accountant or Public Accountant member shall be appointed to serve until October 1, 2008, and
  - d. the Enrolled Agent member shall be appointed to serve until October 1, 2009;
2. Thereafter, except for the public member, each member shall be appointed to serve terms of five (5) years;
3. Each member shall serve until such time as the successor member has been appointed;
4. Any vacancy in the Board shall be filled by the Governor in the manner provided for regular appointments;
5. Members may be removed by the Governor for cause; and
6. Members shall serve without compensation, but shall be reimbursed for expenses incurred in the performance of their duties in accordance with the State Travel Reimbursement Act.

C. The Board shall establish rules of procedure which shall include, but not be limited to, the following guidelines:

1. Elect a chair and such other officers as deemed necessary annually;
2. Establish a quorum of not less than three (3) members to conduct business;
3. Establish meeting dates of not less than four (4) times annually; and
4. Compliance with the Administrative Procedures Act, the Oklahoma Open Meeting Act, and such other statutory provisions applicable to boards, commissions, and committees.

SECTION 6. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 6-513.3 of Title 14A, unless there is created a duplication in numbering, reads as follows:

A. The Tax Preparer Oversight Board shall:

1. Develop and administer the examination for registration as a tax preparer including exemptions for holders of acceptable accreditation credentials;
2. Develop and administer forms for use in implementing the provisions of the Tax Preparer Oversight Act including, but not limited to, forms for initial registration and renewal registration;
3. Make reports and recommendations to the Commission on Consumer Credit pursuant to the provisions of the Tax Preparer Oversight Act;
4. Promulgate rules for adoption by the Commission necessary for the implementation of the provisions of the Tax Preparer Oversight Act. Such rules shall include, but not be limited to:
  - a. preparing and administering tests required for registration,
  - b. adoption of rules of professional conduct for tax preparers consistent with incompetent and disreputable conduct as defined in Section 10.51 of Circular 230, "Regulations Governing the Practice of Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries, and Appraisers" before the Internal Revenue Service Department of the Treasury Internal Revenue Service, Title 31, Code of Federal Regulations, Subtitle A, Part 10,
  - c. standards of service consistent with the Duties and Restrictions relating to Practice Before the Internal Revenue Service as set out in Subpart B of Circular 230, "Regulations Governing the Practice of Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries, and Appraisers" before the Internal Revenue Service Department of the Treasury Internal Revenue Service, Title 31, Code of Federal Regulations, Subtitle A, Part 10,
  - d. disclosures to clients with regard to outsourcing of work, fees, and true costs of refund anticipation loans, referred to as RALs,
  - e. fee schedules according to statutory authorization, and
  - f. such other matters deemed necessary by the Commission.

B. The Administrator of Consumer Affairs shall provide administrative support as needed to the Board.

C. The Commission with the advice of the Board shall make all final decisions regarding rules, applications for registration, educational requirements, fees and penalties

regarding the regulation of tax preparers in this State pursuant to the provisions of the Tax Preparer Oversight Act.

SECTION 7. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 6-513.4 of Title 14A, unless there is created a duplication in numbering, reads as follows:

A. On and after October 1, 2008, no individual shall assist with or prepare or offer to assist with or prepare in any one calendar year five or more tax returns for other individuals or entities or assume final responsibility for completed work on such tax returns on which preliminary work has been done by other individuals for a fee or for other consideration who is not currently registered pursuant to the provisions of the Tax Preparer Oversight Act.

1. Until October 1, 2008, as soon as the requirements of paragraphs 1 through 4 of subsection D of this section have been met, any individual or entity who was assisting with or preparing or offering to assist with or prepare tax returns in any one calendar year for five or more tax returns on October 1, 2007, shall be registered as tax preparers;

2. On and after October 1, 2008, all individuals or entities wanting to become registered tax preparers shall meet all the requirements of subsection D of this section in order to be registered.

B. The initial fee and renewal fee to be a registered tax preparer shall not exceed Two Hundred Dollars (\$200.00) for each individual, corporation, partnership, limited partnership, association or other entity.

C. On and after October 1, 2009, an applicant for renewal of registration shall be required to meet the requirements of paragraphs 1 through 4 of subsection D of this section.

D. Initial registration shall be granted by the Commission upon payment of the appropriate fee and the filing of an application, to an individual who:

1. Is eighteen years of age or older;
2. Is of good moral character;
3. Has not been convicted of or plead guilty or nolo contendere to a felony in this state, another state, or federal court;
4. Has signed as having read and understood the requirements of the rules of professional conduct and the standards enforceable pursuant to the Tax Preparers Oversight Act;
5. Has satisfied the education requirements as provided in the Tax Preparer Oversight Act; and
6. Has passed a test for tax preparers.

E. Initial registration shall be granted by the Commission upon payment of the appropriate fee and the filing of an application, to a corporation, partnership, limited partnership, association or other entity which:

1. Provides information identifying the entity and its principals; and
2. Provides documentation prescribed by the principals indicating that each has read and understands the requirements of the rules of professional conduct and the standards enforceable pursuant to the Tax Preparers Oversight.

F. The Initial registration and renewal registrations shall be valid for two (2) years from the date of issuance.



SECTION 8. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 6-513.5 of Title 14A, unless there is created a duplication in numbering, to read as follows:

A. In order to be eligible to be registered as a tax preparer the applicant shall, at the time of filing the application have completed a minimum of sixty (60) hours of instruction in basic personal income tax law, theory and practice and ethics from an approved provider.

B. The educational requirements required by this subsection may be waived upon a showing by the applicant for registration of technical competency and knowledge by having obtained an accreditation credential from nationally recognized accreditation organization demonstrating competency of training and technical competence and knowledge.

SECTION 9. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 6-513.6 of Title 14A, unless there is created a duplication in numbering, reads as follows:

A. In order to assure continuing competence of tax preparers in tax law changes, individuals shall furnish evidence of participation in continuing education in tax return preparation. An individual shall complete a minimum of thirty-two (32) hours of continuing education during each two (2) year registration period.

B. In lieu of meeting the continuing education requirements at the time of renewal, the tax preparer may provide evidence that the tax preparer seeking registration renewal has obtained or maintained accreditation credentials as provided in Section 8 of this act.

SECTION 10. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 6-513.7 of Title 14A, unless there is created a duplication in numbering, reads as follows: A. Registration may be revoked or suspended for violation of any one or more of the following:

1. Failure to register as a tax preparer;
2. Make or authorize the making of any statement or presentation oral, written, or recorded by any means which is intended to induce persons to use the tax preparation service of the tax preparer, which statement or representation is fraudulent, untrue, or misleading;
3. Obtain the signature of a client on a tax return or authorizing document which contains blank spaces to be filled in after it has been signed;
4. Fail to sign a client tax return when payment for services has been made;
5. Knowingly give false or misleading information to the Tax Preparer Oversight Board, the Commission on Consumer Credit or the Administrator of Consumer Credit; or
6. Violate any provision of the Tax Preparer Oversight Act or rules.

B. Any individual, corporation, partnership, limited partnership, association, or other entity determined to have violated or knowingly participated in the activity of another person in violating any provisions of the Tax Preparer Oversight Act or rule adopted pursuant to the act, may be assessed an administrative civil penalty not to exceed Five Thousand Dollars (\$5,000.00) for any such violation.”, and by renumbering subsequent section.

Senator Coffee moved to table the Leftwich amendment, which tabling motion was declared adopted upon roll call as follows:

Aye: Aldridge, Anderson, Barrington, Bass, Bingman, Branan, Brogdon, Brown, Burrage, Coffee, Crain, Crutchfield, Easley, Ford, Garrison, Ivester, Johnson (M), Jolley, Justice, Lamb, Laughlin, Mazzei, Morgan, Nichols, Paddack, Rabon, Reynolds, Rice, Riley, Schulz, Sykes, Wilcoxson, Williamson and Wyrick.--34.

Nay: Adelson, Ballenger, Corn, Eason McIntyre, Johnson (C), Laster, Leftwich, Lerblance, Sparks and Sweeden.--10.

Excused: Coates, Gumm, Myers and Wilson.--4.

Senator Brogdon moved that **SB 1** be advanced, which motion was declared adopted.

### **THIRD READING**

**SB 1** was read for the third time at length.

On the question of passage of the bill, the vote resulted as follows:

Aye: Adelson, Aldridge, Anderson, Ballenger, Barrington, Bass, Bingman, Branan, Brogdon, Brown, Burrage, Coffee, Corn, Crain, Crutchfield, Easley, Eason McIntyre, Ford, Garrison, Ivester, Johnson (C), Johnson (M), Jolley, Justice, Lamb, Laster, Laughlin, Leftwich, Lerblance, Mazzei, Morgan, Nichols, Paddack, Rabon, Reynolds, Rice, Riley, Schulz, Sparks, Sweeden, Sykes, Wilcoxson, Williamson, Wilson and Wyrick.--45.

Excused: Coates, Gumm and Myers.--3.

The bill passed.

**SB 1** was referred for engrossment.

### **UNANIMOUS CONSENT REQUEST DIRECT TO CALENDAR**

Senator Crain asked unanimous consent to suspend Rule 6-4 and refer **SCR 6** direct to the Calendar for consideration, which was the order.

### **GENERAL ORDER**

**SCR 6** by Crain of the Senate was called up for consideration.

Representative Steele asked to be named principal House author on **SCR 6**, which was the order.

**SCR 6** was adopted upon motion of Senator Crain and referred for engrossment.

### **GENERAL ORDER**

**SB 93** by Paddack of the Senate and Hilliard of the House was called up for consideration.

Senator Paddack moved that **SB 93** be advanced, which motion was declared adopted.

### **THIRD READING**

**SB 93** was read for the third time at length.

On the question of passage of the bill, the vote resulted as follows:

Aye: Adelson, Aldridge, Anderson, Ballenger, Barrington, Bass, Bingman, Branan, Brogdon, Brown, Burrage, Coffee, Corn, Crain, Crutchfield, Easley, Eason McIntyre, Ford, Garrison, Ivester, Johnson (C), Johnson (M), Jolley, Justice, Lamb, Laster, Laughlin, Leftwich, Lerblance, Mazzei, Morgan, Nichols, Paddack, Rabon, Reynolds, Rice, Riley, Schulz, Sparks, Sweeden, Sykes, Wilcoxson, Williamson, Wilson and Wyrick.--45.

Excused: Coates, Gumm and Myers.--3.

The bill passed.

**SB 93** was referred for engrossment.

### **GENERAL ORDER**

**SB 806** by Mazzei and Wilson of the Senate and Terrill of the House was called up for consideration.

Senator Easley asked to coauthor **SB 806**, which was the order.

Senator Mazzei moved that **SB 806** be advanced, which motion was declared adopted.

### **THIRD READING**

**SB 806** was read for the third time at length.

On the question of passage of the bill and emergency, the vote resulted as follows:

Aye: Adelson, Aldridge, Anderson, Ballenger, Barrington, Bass, Bingman, Branan, Brogdon, Brown, Burrage, Coffee, Corn, Crain, Crutchfield, Easley, Eason McIntyre, Ford, Garrison, Ivester, Johnson (C), Johnson (M), Jolley, Justice, Lamb, Laster, Laughlin, Leftwich, Lerblance, Mazzei, Morgan, Nichols, Paddack, Rabon, Reynolds, Rice, Riley, Schulz, Sparks, Sweeden, Sykes, Wilcoxson, Williamson, Wilson and Wyrick.--45.

Excused: Coates, Gumm and Myers.--3.

The bill and emergency passed.

**SB 806** was referred for engrossment.

### **GENERAL ORDER**

**SB 866** by Nichols of the Senate and Terrill of the House was called up for consideration.

Senator Nichols moved that **SB 866** be advanced, which motion was declared adopted.

### **THIRD READING**

**SB 866** was read for the third time at length.

On the question of passage of the bill and emergency, the vote resulted as follows:

Aye: Adelson, Aldridge, Anderson, Ballenger, Barrington, Bass, Bingman, Branan, Brogdon, Brown, Burrage, Coffee, Corn, Crain, Crutchfield, Easley, Eason McIntyre, Ford, Garrison, Ivester, Johnson (C), Johnson (M), Jolley, Justice, Lamb, Laster, Laughlin, Leftwich, Lerblance, Mazzei, Morgan, Nichols, Paddack, Rabon, Reynolds, Rice, Riley, Schulz, Sparks, Sweeden, Sykes, Wilcoxson, Williamson, Wilson and Wyrick.--45.

Excused: Coates, Gumm and Myers.--3.

The bill and emergency passed.

**SB 866** was referred for engrossment.

### **GENERAL ORDER**

**SB 1051** by Paddack of the Senate and Roan of the House was called up for consideration.

Senator Paddack moved that **SB 1051** be advanced, which motion was declared adopted.

### **THIRD READING**

**SB 1051** was read for the third time at length.

On the question of passage of the bill, the vote resulted as follows:

Aye: Adelson, Aldridge, Anderson, Ballenger, Barrington, Bass, Bingman, Branan, Brogdon, Brown, Burrage, Coffee, Corn, Crain, Crutchfield, Easley, Eason McIntyre, Ford, Garrison, Ivester, Johnson (C), Johnson (M), Jolley, Justice, Lamb, Laster, Laughlin, Leftwich, Lerblance, Mazzei, Morgan, Nichols, Paddack, Rabon, Reynolds, Rice, Riley, Schulz, Sparks, Sweeden, Sykes, Wilcoxson, Williamson, Wilson and Wyrick.--45.

Excused: Coates, Gumm and Myers.--3.

The bill passed.

**SB 1051** was referred for engrossment.

### **GENERAL ORDER**

**SB 160** by Laughlin of the Senate and Blackwell of the House was called up for consideration.

Senator Laughlin moved that **SB 160** be advanced, which motion was declared adopted.

### **THIRD READING**

**SB 160** was read for the third time at length.

On the question of passage of the bill and emergency, the vote resulted as follows:

Aye: Adelson, Aldridge, Anderson, Ballenger, Barrington, Bass, Bingman, Branan, Brogdon, Brown, Burrage, Coffee, Corn, Crain, Crutchfield, Easley, Eason McIntyre, Ford, Garrison, Ivester, Johnson (C), Johnson (M), Jolley, Justice, Lamb, Laster, Laughlin, Leftwich, Lerblance, Mazzei, Morgan, Nichols, Paddack, Rabon, Reynolds, Rice, Riley, Schulz, Sparks, Sweeden, Sykes, Wilcoxson, Williamson, Wilson and Wyrick.--45.

Excused: Coates, Gumm and Myers.--3.

The bill and emergency passed.

**SB 160** was referred for engrossment.

### **GENERAL ORDER**

**SB 607** by Sweden and Aldridge of the Senate and Wright of the House was called up for consideration.

Senator Sweden moved that **SB 607** be advanced, which motion was declared adopted.

### **THIRD READING**

**SB 607** was read for the third time at length.

On the question of passage of the bill and emergency, the vote resulted as follows:

Aye: Adelson, Aldridge, Anderson, Ballenger, Barrington, Bass, Bingman, Branan, Brogdon, Brown, Burrage, Coffee, Corn, Crain, Crutchfield, Easley, Eason McIntyre, Ford, Garrison, Ivester, Johnson (C), Johnson (M), Jolley, Justice, Lamb, Laster, Laughlin, Lerblance, Mazzei, Morgan, Nichols, Paddack, Reynolds, Rice, Riley, Schulz, Sparks, Sweden, Sykes, Wilcoxson, Williamson, Wilson and Wyrick.--43.

Excused: Coates, Gumm, Leftwich, Myers and Rabon.--5.

The bill and emergency passed.

**SB 607** was referred for engrossment.

### **MESSAGE FROM THE HOUSE**

Advising passage of and transmitting for consideration Engrossed **HBs 1002, 1017, 1443, 1460, 1491, 1527, 1698, 1772, 1796, 1914, 2064** and **2077**.

**HB 1002** – By Carey, Banz, Jordan, Smithson, Steele, Wesselhoft, Collins, Roan, Inman, McDaniel (Jeannie), Hilliard, Kiesel, Coody, Braddock, Brannon, Covey, Dank, Derby, Terrill, Turner and Walker of the House and Ivester of the Senate.  
( militia - Oklahoma State Guard – emergency )

**HB 1017** – By Carey and Wright of the House and Jolley of the Senate.

An Act relating to crimes and punishments; amending 21 O.S. 2001, Section 1979, which relates to prohibitions involving sound recordings and audiovisual works; modifying scope of prohibited act; and providing an effective date.

**HB 1443** – By Banz, Cargill and Terrill of the House and Aldridge of the Senate.

An Act relating to roads, bridges, and ferries; designating Interstate 40 from the Interstate 40 - Interstate 35 junction east to Harrah/Newalla Road as the “Freedom Freeway”; directing the Department of Transportation to erect signage; providing for codification; and providing an effective date.

**HB 1460** – By Kern, McAffrey, Roan, Tibbs, Brannon and Smithson of the House and Coffee and Corn of the Senate.

An Act relating to evidence; defining terms; providing for privileged communications between specific individuals in peer support counseling sessions; providing for confidentiality in specific communications; precluding admissibility of specific communications; providing exceptions; providing for codification; and providing an effective date.

**HB 1491** – By Sullivan of the House and Easley of the Senate.

An Act relating to environment and natural resources; directing the Department of Environmental Quality to develop and implement certain Total Maximum Daily Load standards; providing for codification; and declaring an emergency.

**HB 1527** – By Hyman, Sherrer and Walker of the House and Garrison of the Senate.

An Act relating to agriculture; establishing duties for the Oklahoma Agritourism Program; authorizing expenditures; establishing the Agritourism Revolving Fund; providing for expenditures; providing for codification; and providing an effective date.

**HB 1698** – By Morgan, Kern, Shumate, Lindley, McMullen, Peterson (Pam) and Tibbs of the House and Eason McIntyre of the Senate.

( schools - expanding reading professional development institutes - effective date – emergency )

**HB 1772** – By Thompson of the House and Coffee of the Senate.

An Act relating to landlord and tenant; enacting the Property Rights Protection Act; amending 41 O.S. 2001, Section 126, which relates to the Residential Landlord and Tenant Act; providing method of adopting a rule or regulation after entering a rental agreement upon the occurrence of a certain event; providing for notice to tenants; requiring written response by the tenant; providing effect of failure of tenant to respond; providing for termination of rental agreement if landlord receives a rejection; providing for noncodification; and providing an effective date.

**HB 1796** – By Armes and McAffrey of the House and Wyrick of the Senate.

An Act relating to agriculture; amending 2 O.S. 2001, Sections 9-200 and 9-201, as renumbered by Section 25, Chapter 292, O.S.L. 2005, 9-202, as renumbered by Section 25, Chapter 292, O.S.L. 2005 and as amended by Section 2, Chapter 128, O.S.L. 2006, 9-203, 9-204, 9-204.1 and 9-205, as renumbered by Section 25, Chapter 292, O.S.L. 2005, 9-205.1, as renumbered by Section 25, Chapter 292, O.S.L. 2005 and as amended by Section 2, Chapter 129, O.S.L. 2006, 9-205.2, as renumbered by Section 25, Chapter 292, O.S.L. 2005, 9-205.3, as renumbered by Section 25, Chapter 292, O.S.L. 2005 and as amended by Section 3, Chapter 128, O.S.L. 2006, 9-205.3a, as renumbered by Section 25, Chapter 292, O.S.L. 2005, 9-205.4, as renumbered by Section 25, Chapter 292, O.S.L. 2005 and as amended by Section 1, Chapter 148, O.S.L. 2006, 9-205.5 and 9-206, as renumbered by Section 25, Chapter 292, O.S.L. 2005, 9-208, as amended by Section 22, Chapter 292, O.S.L. 2005 and as renumbered by Section 25, Chapter 292, O.S.L. 2005, 9-209, 9-209.1, 9-210, 9-210.1, 9-210.2 and 9-210.3, as renumbered by Section 25, Chapter 292, O.S.L. 2005, Section 23, Chapter 292, O.S.L. 2005, Section 2, Chapter 31, O.S.L. 2004, as renumbered by Section 25, Chapter 292, O.S.L. 2005, and 9-211, 9-212, 9-212.1 and 9-214, as renumbered by Section 25, Chapter 292, O.S.L. 2005 (2 O.S. Supp. 2006, Sections 20-1, 20-2, 20-3, 20-4, 20-5, 20-6, 20-7, 20-8, 20-9, 20-10, 20-11, 20-12, 20-13, 20-14, 20-15, 20-16, 20-17, 20-18, 20-19, 20-20, 20-21, 20-22, 20-23, 20-25, 20-26, 20-27 and 20-28), which relate to the Oklahoma Concentrated Animal Feeding Operations Act; amending title of act; providing for the Oklahoma Swine Feeding Operations Act; replacing animals with swine comprehensively through act; removing references to animal feeding operations comprehensively through act; amending definitions to conform to swine operations; modifying committee; modifying fees; modifying setback provisions; enacting the Oklahoma Concentrated Animal Feeding Operations Act; defining terms; authorizing State Board of Agriculture to promulgate rules; providing for a rule advisory committee; providing for licensing; specifying application content; providing for renewal application; providing for transfer of license; providing for disclosure of certain information for all applications; establishing penalty for false statements; providing for notification to certain persons; establishing administrative hearing procedures; requiring development of a Pollution Prevention Plan; providing for review; specifying content; requirement maintenance of records; requiring Best Management Practices; providing for Animal Waste Management Plan; requiring records for animal waste; providing for disposal of dead animals; specifying discharge provisions; providing for irrigation systems; authorizing investigation of complaints; providing for inspection; providing procedure for control of communicable diseases; specifying jurisdiction; providing for expiration of license; setting fees; providing for retention structures; specifying sureties; establishing liability; specifying requirements for operation; providing setback requirements; providing for waiver; providing for over-capacity; establishing procedure for diseased animals; providing for violations; providing penalties; providing for injunctive relief; providing for recodification; providing for codification; and providing an effective date.

**HB 1914** – By Richardson and Smithson of the House and Ballenger of the Senate.

An Act relating to agriculture; creating the Feral Swine Control Act; stating purpose; defining terms; authorizing removal of feral swine; specifying permit requirements; requiring special permit under certain circumstances; requiring licenses and tags under



certain circumstances; providing an exemption; specifying procedures for certain circumstances; authorizing the promulgation of rules; establishing importation requirements; making certain activities unlawful; providing for penalties; amending 4 O.S. 2001, Sections 85.1, 85.2, 98 and 99, which relate to estrays and the enclosure of animals; modifying definitions; modifying procedures; modifying penalties; amending 29 O.S. 2001, Section 4-135, as amended by Section 1, Chapter 193, O.S.L. 2004 (29 O.S. Supp. 2006, Section 4-135), which relates to permits to control nuisance or damage by wildlife; deleting requirement for hunting feral hogs at night; providing for codification; and providing an effective date.

**HB 2064** – By Hyman and Smithson of the House and Barrington of the Senate.

An Act relating to game and fish; amending 29 O.S. 2001, Section 4-135, as amended by Section 1, Chapter 193, O.S.L. 2004 (29 O.S. Supp. 2006, Section 4-135), which relates to permits to control nuisance or damage by wildlife; updating statutory language; clarifying scope of permit; modifying termination date for permit; expanding authorization to hunt nuisance- or damage-causing wildlife at night; authorizing the use of a headlight at night; requiring certain current agricultural exemption permit; limiting authorization for hunting with a headlight; clarifying right of landowner to use firearm on property to control nuisance- and damage-causing wildlife; and providing an effective date.

**HB 2077** – By Jackson, Shumate and Shelton of the House and Sparks of the Senate.

( state government - Oklahoma State Employee Education Loan Assistance Act of 2007 – codification - effective date – emergency )

The above-numbered measures were read the first time.

Senator Laster moved that when the clerk's desk is clear, the Senate stand adjourned to convene Monday, March 5, 2007, at 10:00 a.m., which motion prevailed.

Pursuant to the Laster motion, the Senate adjourned at 11:35 a.m. to meet Monday, March 5, 2007, at 10:00 a.m.

**COMMUNICATION**

The following report was received from the State Board of Equalization and ordered printed in the Journal.

STATE OF OKLAHOMA  
OFFICE OF STATE FINANCE  
February 20, 2007

State Board of Equalization  
State Capitol Building  
Oklahoma City, OK 73105

Members of the Board:

The Constitution of the State of Oklahoma, Article X, Section 23, as last amended November 2, 2004, provides in pertinent part:

...Legislative appropriations for any fiscal year...shall be limited to a sum not to exceed the total amount appropriated from all funds in the preceding fiscal year plus twelve percent (12%), adjusted for inflation for the previous calendar year... The limit on the growth of appropriations shall be certified to by the State Board of Equalization.

...The State Board of Equalization shall meet within five (5) days after the monthly apportionment in February of each year, and at that time may adjust the certification, based upon the most current information available, and determine the amount of funds available for appropriation for that legislative session. At said meeting, the Board shall determine the limit on the growth of appropriations as provided for in this section.

The following report has been prepared in accordance with the procedures set forth above, and is respectfully submitted for your consideration.

Very truly yours,

/s/Tony Hutchison  
Director of State Finance

**APPROPRIATION LIMITATION**

**Schedule 1**

Section 23, paragraph 1 of Article X, Constitution of Oklahoma, provides for a limitation on appropriations, except for appropriations from the Constitutional Reserve Fund. Pursuant to said limitation, appropriations for the fiscal year ending June 30, 2008, shall not exceed the amount appropriated for the current fiscal year, 2007, plus 12 percent (12%) adjusted for inflation as measured at the close of the calendar year. The amount appropriated from each fund by the Second Regular Session of the Fiftieth Legislature and acted upon by the Governor was \$5,725,679,501. The limit on appropriations for the First Regular Session of the Fifty-first Legislature is \$6,619,636,712 for the fiscal year ending June 30, 2008.

Column 1	Column 2
FUND NAME	AMOUNT
FY-2007 General Revenue Fund	\$5,411,866,576
FY-2006 General Revenue Fund	17,115,609
FY-2005 General Revenue Fund	9,515,341
FY-2007 Mineral Leasing Fund	4,560,000
FY-2005 Mineral Leasing Fund	2,843,733
FY-2007 Land Office Fund	4,828,535
FY-2007 Public Building Fund	1,364,079
FY-2005 Public Building Fund	357,407
Special Cash	149,526,920
FY-2007 OHSF Fund	1,534,250
FY-2005 OHSF Fund	239,652
FY-2007 CLEET Fund	3,360,037
FY-2005 CLEET Fund	844,862
Education Lottery Trust Fund	<u>117,733,500</u>
<b>TOTAL</b>	<b><u><u>\$5,725,679,501</u></u></b>

The appropriation growth limitation is calculated by multiplying the preceding years' total appropriation by the sum of 100% plus 12% adjusted for inflation [(100% plus 12%) times 103.23%(adjustment for inflation)]=115.61%

Total Appropriation FY-2007	\$5,725,679,501
Factor	<u>115.61%</u>
Limit on Appropriation FY-2008	<b><u><u>\$6,619,636,712</u></u></b>

**FUNDS TO BE CERTIFIED**

**Schedule 2**

The summation of the itemized estimates of revenue, Schedule 5, and the amounts available for appropriation are proposed as the amounts to be certified by the State Board of Equalization in accordance with Section 23, Article X, Constitution of Oklahoma. The amounts proposed as available for appropriation are calculated as 95 percent (95%) of the summation of the itemized estimate of revenue for the respective funds, except for appropriated federal funds which shall be certified for the full amount of the estimate.

Column 1	Column 2	Column 3
	TOTAL ESTIMATED COLLECTIONS	APPROPRIATIONS AUTHORITY
	Proposed FY-2008 Estimates	
GENERAL REVENUE	\$5,858,409,415	\$5,565,488,945
C.L.E.E.T.	\$3,607,448	\$3,427,076
COMMISSIONERS OF THE LAND OFFICE	\$8,511,200	\$8,085,640
MINERAL LEASING	\$4,800,000	\$4,560,000
SPECIAL OCCUPATIONAL HEALTH & SAFETY	\$1,686,000	\$1,601,700
PUBLIC BUILDING	\$1,783,732	\$1,694,545
OK EDUCATION LOTTERY TRUST FUND	\$86,226,862	\$81,915,519
MOTORCYCLE/DRUNK DRIVING AWARENESS FUND	\$10,000	\$9,500
<b>TOTALS</b>	<u>\$5,965,034,657</u>	<u>\$5,666,782,925</u>

LEGISLATED REVENUE ADJUSTMENTS ROADS FUND APPORTIONMENT SUMMARY Schedule 3				
Column 1	Column 2	Column 3	Column 4	Column 5
	FY-2007 ESTIMATE 17-Feb-06	FY-2008 ESTIMATE 20-Feb-07	INCREASE OR (DECREASE)	PERCENT CHANGE
<b>BEFORE ROADS FUND APPORTIONMENT</b>				
Individual Income Tax Apportionment				
Individual Income Tax	\$2,485,810,776	\$2,304,188,042	(\$181,622,734)	-7.3%
Apportionment to ROADS Fund	(\$15,000,000)	(\$120,000,000)		
Additional ROADS Fund*	(35,000,000)	-		
OK Tourism & Passenger Rail Rev. Fund	(2,000,000)	-		
Public Transit Rev. Fund	(3,000,000)	-		
Total Apportionment from Individual Income Tax	(\$55,000,000)	(\$120,000,000)		
<b>Total Individual Income Tax</b>	<b>\$2,430,810,776</b>	<b>\$2,184,188,042</b>	<b>(\$246,622,734)</b>	<b>-10.1%</b>
Individual Income Tax	2,430,810,776	2,184,188,042	(246,622,734)	-10.1%
All Other Tax Sources	3,338,332,745	3,696,721,374	358,388,628	10.7%
<b>GENERAL REVENUE FUND</b>	<b>\$5,769,143,521</b>	<b>\$5,880,909,415</b>	<b>\$111,765,894</b>	<b>1.9% *</b>
<b>AFTER ROADS FUND APPORTIONMENT (Schedule 5)</b>				
Individual Income Tax	\$2,485,810,776	\$2,304,188,042	(\$181,622,734)	-7.3%
Apportionment to ROADS Fund	(\$15,000,000)	(\$120,000,000)		
Additional ROADS Fund*	(35,000,000)	(17,500,000) *		
OK Tourism & Passenger Rail Rev. Fund	(2,000,000)	(2,000,000)		
Public Transit Rev. Fund	(3,000,000)	(3,000,000)		
Total Apportionment from Individual Income Tax	(\$55,000,000)	(\$142,500,000)		
<b>Total Individual Income Tax</b>	<b>\$2,430,810,776</b>	<b>\$2,161,688,042</b>	<b>(\$269,122,734)</b>	<b>-11.1%</b>
Individual Income Tax	2,430,810,776	2,161,688,042	(269,122,734)	-11.1%
All Other Tax Sources	3,338,332,745	3,696,721,374	358,388,628	10.7%
<b>GENERAL REVENUE FUND</b>	<b>\$5,769,143,521</b>	<b>\$5,858,409,415</b>	<b>\$89,265,894</b>	<b>1.5%</b>
<p>*The growth finding for the General Revenue Fund is less than 3 percent. As a result, the ROADS Fund receives an additional \$17.5 million from the Individual Income Tax for FY-2008. Also, \$2 million of Individual Income Tax from the General Revenue Fund is apportioned to the OK Tourism and Passenger Rail Revolving Fund, and \$3 million is apportioned to Public Transit Revolving Fund.</p>				
<p>**Pursuant to Title 69, Section 1521 of the Oklahoma Statutes, a finding must be made to determine whether "expenditures from the ROADS Fund were used to enhance or supplant State funding for the Dept. of Transportation (ODOT)." Effective July 1, 2006, the State Transportation Fund, ODOT's primary source of state funding, became a revolving fund. Therefore, ODOT did not receive any additional appropriated funding for FY-2007. As a result, the ROADS Fund enhanced transportation funding.</p>				

**OKLAHOMA EDUCATION LOTTERY TRUST FUND  
FEBRUARY APPROPRIATIONS ANALYSIS  
Schedule 4**

Article X, Section 41 of the Oklahoma Constitution and Title 3A, Section 713 of the Oklahoma Statutes require the State Board of Equalization to determine if appropriations from the Oklahoma Education Lottery Trust Fund were used to enhance or supplant education funding.

Column 1	Column 2	Column 3	Column 4	Column 5
	FY-2006 APPROPRIATION	FY-2007 APPROPRIATION	INCREASE OR (DECREASE)	PERCENT CHANGE
Education Funding	\$3,110,313,268	\$3,311,778,993	\$201,465,725	6.5%
Education Lottery Trust Fund	<u>62,271,420</u>	<u>117,733,500</u>	<u>55,462,080</u>	<u>89.1%</u>
<b>Total Education Funding*</b>	<b>\$3,172,584,688</b>	<b>\$3,429,512,493</b>	<b>\$256,927,805</b>	<b>8.1%</b>

\*To determine if the Oklahoma Education Lottery Trust Fund supplanted education funding, actual FY-2006 appropriations are compared to FY-2007 appropriations (which were not subject to adjustment for revenue downturn). Education funding in FY-2007 exceeded funding levels in FY-2006 by \$256.9 million. Therefore, the Oklahoma Education Lottery Trust Fund did not supplant funding for education.

**ITEMIZED ESTIMATES OF REVENUE**  
Schedule 5

The Itemized estimate of revenues displayed in this schedule represents 100% of the estimate for the General Revenue Fund and the Special Revenue Funds to be appropriated by the Legislature for the fiscal year ending June 30, 2008 (FY-2008) and are the basis for the summation proposed for certification in Schedule 1. For informational purposes the FY-2008 estimates of revenues are compared to both the Itemized estimates and the projections of revenues for the current fiscal year (FY-2007).

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
FUND NAME	FY-2006 ACTUAL	FY-2007 ESTIMATE 06-Jul-06	FY-2007 PROJECTED 27-Dec-06	FY-2008 ESTIMATE 27-Dec-06	FY-2007 PROJECTED 20-Feb-07	PROPOSED FY-2008 ESTIMATE 20-Feb-07
<b>GENERAL REVENUE</b>						
Alcohol Beverage Tax	\$17,714,739	\$18,301,000	\$19,037,000	\$19,880,000	\$19,037,000	\$19,880,000
Mixed Beverage Receipts Tax	23,658,231	25,211,000	25,884,000	26,100,000	25,884,000	26,100,000
Beverage Tax	24,449,612	24,394,000	25,015,000	25,143,000	25,015,000	25,143,000
Cigarette Tax	35,173,253	31,013,012	38,298,519	38,535,830	38,298,519	38,535,830
Tobacco Products Tax	13,951,663	14,391,820	14,733,265	14,795,699	14,733,265	14,795,699
Franchise Tax	41,367,383	40,474,000	42,546,000	42,253,000	42,546,000	42,253,000
Gross Production Tax-Gas	648,488,823	711,427,752	556,791,000	674,805,000	499,207,388	624,935,260
Gross Production Tax-Oil	81,161,762	50,903,503	56,666,000	45,709,391	46,180,578	29,263,089
Income Tax-Individual	2,379,563,190	2,360,530,408	2,368,244,830	2,263,068,626	2,325,238,928	2,161,688,042
Income Tax-Corporate	265,063,488	193,144,380	409,365,060	452,104,775	409,365,060	452,104,775
Estate Tax	80,065,460	65,996,000	69,542,000	47,351,000	69,542,000	47,351,000
Insurance Premium Tax	37,863,623	61,800,000	52,800,000	49,280,000	52,800,000	49,280,000
Motor Vehicle Taxes	233,601,014	221,204,000	255,885,000	255,532,000	255,885,000	255,885,000
Sales Tax	1,454,727,378	1,489,149,046	1,548,862,434	1,625,294,790	1,536,233,994	1,599,399,937
Use Tax	115,704,121	119,514,366	133,788,330	147,464,629	137,226,497	155,794,694
Interest & Investments	99,895,656	111,000,000	129,647,343	142,465,392	141,876,183	152,845,269
Other (Schedule 6)	161,905,373	167,970,257	160,331,351	165,494,823	161,965,947	160,154,821
General Revenue Totals	\$5,714,354,767	\$5,706,424,544	\$5,907,437,141	\$6,037,277,955	\$5,801,035,359	\$5,857,409,415
Transfers & Lapses	1,631,500	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Revenue Comparison	\$5,715,986,267	\$5,707,424,544	\$5,908,437,141	\$6,038,277,955	\$5,802,035,359	\$5,858,409,415
One-Time Receipts	0	0	0	0	0	0
<b>Total General Revenue</b>	<b>\$5,715,986,267</b>	<b>\$5,707,424,544</b>	<b>\$5,908,437,141</b>	<b>\$6,038,277,955</b>	<b>\$5,802,035,359</b>	<b>\$5,858,409,415</b>
C.L.E.E.T.	\$3,626,982	\$3,526,354	\$3,617,293	\$3,741,853	\$3,586,642	\$3,607,448
COMM of LAND OFFICE	\$10,445,883	\$7,569,472	\$8,153,920	\$8,636,240	\$9,546,346	\$8,511,200
MINERAL LEASING	\$5,171,981	\$4,800,000	\$4,300,000	\$4,800,000	\$4,000,000	\$4,800,000
SPECIAL OCCUPATIONAL HEALTH & SAFETY	\$1,945,227	\$1,615,000	\$1,534,250	\$1,728,740	\$1,534,250	\$1,686,000
PUBLIC BUILDING	\$2,055,426	\$1,435,873	\$1,967,032	\$1,713,232	\$2,247,152	\$1,783,732
OK EDUCATION LOTTERY TRUST FUND	\$68,948,959	\$123,930,000	\$83,338,842	\$86,226,862	\$83,338,842	\$86,226,862
STATE TRANSPORTATION FUND**	\$170,642,095	\$0	\$0	\$0	\$0	\$0
MOTORCYCLE SAFETY & DRUNK DRIVING AWARENESS FUND***	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
<b>GRAND TOTAL</b>	<b>\$5,978,822,822</b>	<b>\$5,850,311,243</b>	<b>\$6,011,358,478</b>	<b>\$6,145,134,883</b>	<b>\$5,906,298,591</b>	<b>\$5,965,034,657</b>

\*Individual Income Tax includes apportionments to the ROADS Fund (\$137.5 million), the Public Transit Revolving Fund (\$3 million) and the OK Tourism and Passenger Rail Revolving Fund (\$2 million). For more detail, see Schedule 3, page 3.

\*\*The State Transportation Fund became a revolving fund effective July 1, 2006.

\*\*\*Senate Bill 1925, passed during the 2006 Session, creates the Motorcycle Safety & Drunk Driving Awareness Fund.

ITEMIZED ESTIMATES OF "OTHER" REVENUE						
GENERAL REVENUE FUND						
Schedule 6						
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	FY-2006	FY-2007	FY-2007	FY-2008	FY-2007	PROPOSED
	ACTUAL	ESTIMATE	PROJECTED	ESTIMATE	PROJECTED	ESTIMATE
		06-Jul-06	27-Dec-06	27-Dec-06	20-Feb-07	20-Feb-07
<b>OTC:</b>						
Pari-Mutuel	\$1,678,584	\$1,327,462	\$1,510,000	\$1,510,000	\$1,510,000.00	\$1,510,000.00
Tribal Cigarette Compacts	9,225,924	10,800,000	9,278,000	9,349,000	9,278,000	9,349,000
Bingo Excise & Charity Games	1,726,759	2,945,000	1,180,000	1,180,000	1,180,000	1,180,000
Workers Comp Ins. Premium Tax	7,302,615	6,917,000	7,786,000	8,365,000	7,786,000	8,365,000
Petroleum Excise Tax	12,836,434	13,388,000	10,889,000	12,278,000	9,999,000	11,399,000
Other OTC	34,292,132	35,249,000	30,680,000	32,905,000	30,680,000	26,483,000
<b>TOTAL OTC</b>	<b>\$67,062,448</b>	<b>\$70,626,462</b>	<b>\$61,323,000</b>	<b>\$65,587,000</b>	<b>\$60,433,000</b>	<b>\$58,286,000</b>
<b>COLLECTIONS BY OTHER AGENCIES</b>						
ABLE	\$4,422,771	\$4,235,940	\$4,418,770	\$4,445,530	\$4,418,770	\$4,445,530
Attorney General (Tobacco)	16,747	37,500	30,000	37,500	30,000	37,500
Central Services	782,453	801,100	681,100	681,100	1,083,919	681,100
CLEET	677,436	657,750	663,878	684,816	648,674	641,049
Consumer Credit	1,397,003	1,343,823	1,397,003	1,397,003	1,397,003	1,397,003
DPS	22,645,366	20,274,638	21,962,040	22,802,629	23,030,039	23,106,498
Employees Benefit Council	1,526,178	2,227,000	1,537,470	1,538,000	1,537,470	1,538,000
Horsereading	466,713	405,593	421,825	421,825	421,825	421,825
Insurance Comm	32,886,360	36,799,046	36,799,046	37,064,080	36,799,046	37,064,080
Labor	864,866	962,500	842,800	842,800	858,500	858,500
Medical Licensure	231,515	220,000	220,000	230,000	220,000	230,000
Nursing Board	258,717	268,375	253,375	260,378	253,375	260,378
Sec of State	2,517,937	2,421,256	2,517,937	2,517,937	2,517,937	2,517,937
Securities Comm	12,395,098	11,667,054	11,807,808	11,807,808	12,911,709	13,471,850
Treasurer (Unclaimed Property)	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
OPM	4,137,411	4,762,220	5,226,863	4,946,418	5,194,605	4,977,572
OSF	278,949	260,000	228,446	230,000	210,076	220,000
Other	(662,594)	0	0	0	0	0
<b>TOTAL MISC</b>	<b>94,842,924</b>	<b>97,343,795</b>	<b>99,008,361</b>	<b>99,907,823</b>	<b>101,532,947</b>	<b>101,868,821</b>
<b>GRAND OTHER</b>	<b>\$161,905,373</b>	<b>\$167,970,257</b>	<b>\$160,331,361</b>	<b>\$165,494,823</b>	<b>\$161,965,947</b>	<b>\$160,154,821</b>



<b>COMPARISON OF REVENUE ESTIMATES</b>				
<b>FY-2007 ESTIMATE: LAW CHANGES vs. FY-2008 FINAL ESTIMATE</b>				
<b>Schedule 7</b>				
Column 1	Column 2	Column 3	Column 4	Column 5
	FY-2007 ESTIMATE 06-Jul-06	PROPOSED FY-2008 ESTIMATE 20-Feb-07	INCREASE OR (DECREASE)	PERCENT CHANGE
<b>GENERAL REVENUE FUND</b>				
Alcohol Beverage Tax	\$18,301,000	\$19,880,000	\$1,579,000	8.6%
Mixed Beverage Receipts Tax	25,211,000	28,100,000	2,889,000	11.5%
Beverage Tax	24,394,000	25,143,000	749,000	3.1%
Cigarette Tax	31,013,012	38,535,830	7,522,818	24.3%
Tobacco Products Tax	14,391,820	14,795,699	403,879	2.8%
Franchise Tax	40,474,000	42,253,000	1,779,000	4.4%
Gross Production Tax-Gas	711,427,752	624,935,260	(86,492,492)	-12.2%
Gross Production Tax-Oil	50,903,503	29,263,089	(21,640,414)	-42.5%
Income Tax-Individual	2,360,530,408	2,161,588,042	(198,942,366)	-8.4%
Income Tax-Corporate	193,144,380	452,104,775	258,960,395	134.1%
Estate Tax	65,996,000	47,351,000	(18,645,000)	-28.3%
Insurance Premium Tax	61,800,000	49,280,000	(12,520,000)	-20.3%
Motor Vehicle Taxes	221,204,000	255,885,000	34,681,000	15.7%
Sales Tax	1,489,149,046	1,599,399,937	110,250,891	7.4%
Use Tax	119,514,366	155,794,694	36,280,328	30.4%
Interest & Investments	111,000,000	152,845,269	41,845,269	37.7%
Other (Schedule 6)	167,970,257	160,154,821	(7,815,436)	-4.7%
<b>General Revenue Totals</b>	<b>\$5,706,424,544</b>	<b>\$5,857,409,415</b>	<b>\$150,984,871</b>	<b>2.6%</b>
Transfers & Lapses	1,000,000	1,000,000	0	0.0%
Revenue Comparison	\$5,707,424,544	\$5,858,409,415	\$150,984,871	2.6%
One-Time Receipts	0	0	0	0.0%
<b>Total General Revenue</b>	<b>\$5,707,424,544</b>	<b>\$5,858,409,415</b>	<b>\$150,984,871</b>	<b>2.6%</b>
<b>C.L.E.E.T.</b>	<b>\$3,526,354</b>	<b>\$3,607,448</b>	<b>\$81,094</b>	<b>2.3%</b>
<b>COMM of LAND OFFICE</b>	<b>\$7,569,472</b>	<b>\$8,511,200</b>	<b>\$941,728</b>	<b>12.4%</b>
<b>MINERAL LEASING</b>	<b>\$4,800,000</b>	<b>\$4,800,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>SPECIAL OCCUPATIONAL HEALTH &amp; SAFETY</b>	<b>\$1,615,000</b>	<b>\$1,686,000</b>	<b>\$71,000</b>	<b>4.4%</b>
<b>PUBLIC BUILDING</b>	<b>\$1,435,873</b>	<b>\$1,783,732</b>	<b>\$347,859</b>	<b>24.2%</b>
<b>OK EDUCATION LOTTERY TRUST FUND</b>	<b>\$123,930,000</b>	<b>\$86,226,862</b>	<b>(\$37,703,138)</b>	<b>-30.4%</b>
<b>STATE TRANSPORTATION*</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>MOTORCYCLE SAFETY &amp; DRUNK DRIVING AWARENESS FUND**</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>GRAND TOTAL</b>	<b>\$5,850,311,243</b>	<b>\$5,965,034,657</b>	<b>\$114,723,414</b>	<b>2.0%</b>

\*Note: The State Transportation Fund became a revolving fund effective July 1, 2006.

\*\*Senate Bill 1925, passed during the 2006 Session, creates the Motorcycle Safety & Drunk Driving Awareness Fund.

COMPARISON OF REVENUE ESTIMATES				
FY-2007 FINAL PROJECTION vs. FY-2008 FINAL ESTIMATE				
Schedule 8				
Column 1	Column 2	Column 3	Column 4	Column 5
	FY-2007 PROJECTED	PROPOSED FY-2008 ESTIMATE	INCREASE OR (DECREASE)	PERCENT CHANGE
	20-Feb-07	20-Feb-07		
<b>GENERAL REVENUE FUND</b>				
Alcohol Beverage Tax	\$19,037,000	\$19,880,000	\$843,000	4.4%
Mixed Beverage Receipts Tax	25,884,000	28,100,000	2,216,000	8.6%
Beverage Tax	25,015,000	25,143,000	128,000	0.5%
Cigarette Tax	38,298,519	38,535,830	237,311	0.6%
Tobacco Products Tax	14,733,265	14,795,699	62,435	0.4%
Franchise Tax	42,546,000	42,253,000	(293,000)	-0.7%
Gross Production Tax-Gas	499,207,388	624,935,260	125,727,872	25.2%
Gross Production Tax-Oil	46,180,578	29,263,089	(16,917,490)	-36.6%
Income Tax-Individual	2,325,238,928	2,161,688,042	(163,550,886)	-7.0%
Income Tax-Corporate	409,365,050	452,104,775	42,739,715	10.4%
Estate Tax	69,542,000	47,351,000	(22,191,000)	-31.9%
Insurance Premium Tax	52,800,000	49,280,000	(3,520,000)	-6.7%
Motor Vehicle Taxes	255,885,000	255,885,000	0	0.0%
Sales Tax	1,536,233,994	1,599,399,937	63,165,943	4.1%
Use Tax	137,226,497	155,794,694	18,568,197	13.5%
Interest & Investments	141,876,183	152,845,269	10,969,086	7.7%
Other (Schedule 6)	161,955,947	160,154,821	(1,811,126)	-1.1%
General Revenue Totals	\$5,801,035,359	\$5,857,409,415	\$56,374,057	1.0%
Transfers & Lapses	1,000,000	1,000,000	0	0.0%
Revenue Comparison	\$5,802,035,359	\$5,858,409,415	\$56,374,057	1.0%
One-Time Receipts	0	0	0	0.0%
<b>Total General Revenue</b>	<b>\$5,802,035,359</b>	<b>\$5,858,409,415</b>	<b>\$56,374,057</b>	<b>1.0%</b>
C.L.E.E.T.	\$3,586,642	\$3,607,448	\$20,806	0.6%
COMM OF LAND OFFICE	\$9,546,346	\$8,511,200	(\$1,035,146)	-10.8%
MINERAL LEASING	\$4,000,000	\$4,800,000	\$800,000	20.0%
SPECIAL OCCUPATIONAL HEALTH & SAFETY	\$1,534,250	\$1,686,000	\$151,750	9.9%
PUBLIC BUILDING	\$2,247,152	\$1,783,732	(\$463,420)	-20.6%
OK EDUCATION LOTTERY TRUST FUND	\$83,338,842	\$86,226,862	\$2,888,020	3.5%
STATE TRANSPORTATION*	\$0	\$0	\$0	0.0%
MOTORCYCLE SAFETY & DRUNK DRIVING AWARENESS FUND**	\$10,000	\$10,000	\$0	0.0%
<b>GRAND TOTAL</b>	<b>\$5,906,298,591</b>	<b>\$5,965,034,657</b>	<b>\$58,736,067</b>	<b>1.0%</b>

\*Note: The State Transportation Fund became a revolving fund effective July 1, 2006.

\*\*Senate Bill 1929, passed during the 2006 Session, creates the Motorcycle Safety & Drunk Driving Awareness Fund.

COMPARISON OF REVENUE ESTIMATES				
FY-2007 ESTIMATE: LAW CHANGES vs. FY-2007 FINAL PROJECTION				
Schedule 9				
Column 1	Column 2	Column 3	Column 4	Column 5
	FY-2007 ESTIMATE	FY-2007 PROJECTED	INCREASE OR (DECREASE)	PERCENT CHANGE
	06-Jul-06	20-Feb-07		
<b>GENERAL REVENUE FUND</b>				
Alcohol Beverage Tax	\$18,301,000	\$19,037,000	\$736,000	4.0%
Mixed Beverage Receipts Tax	25,211,000	25,884,000	673,000	2.7%
Beverage Tax	24,394,000	25,015,000	621,000	2.5%
Cigarette Tax	31,013,012	38,298,519	7,285,507	23.5%
Tobacco Products Tax	14,391,820	14,733,265	341,445	2.4%
Franchise Tax	40,474,000	42,546,000	2,072,000	5.1%
Gross Production Tax-Gas	711,427,752	499,207,388	(212,220,364)	-29.8%
Gross Production Tax-Oil	50,903,503	46,180,578	(4,722,924)	-9.3%
Income Tax-Individual	2,360,530,408	2,325,238,928	(35,291,480)	-1.5%
Income Tax-Corporate	193,144,380	409,365,060	216,220,680	111.9%
Estate Tax	65,995,000	69,542,000	3,546,000	5.4%
Insurance Premium Tax	61,800,000	52,800,000	(9,000,000)	-14.6%
Motor Vehicle Taxes	221,204,000	255,885,000	34,681,000	15.7%
Sales Tax	1,489,149,046	1,536,233,994	47,084,947	3.2%
Use Tax	119,514,366	137,226,497	17,712,131	14.8%
Interest & Investments	111,000,000	141,876,183	30,876,183	27.8%
Other (Schedule 6)	167,970,257	161,965,947	(6,004,310)	-3.6%
General Revenue Totals	\$5,706,424,544	\$5,801,035,359	\$94,610,814	1.7%
Transfers & Lapses	1,000,000	1,000,000	0	0.0%
Revenue Comparison	\$5,707,424,544	\$5,802,035,359	\$94,610,814	1.7%
One-Time Receipts	0	0	0	0.0%
<b>Total General Revenue</b>	<b>\$5,707,424,544</b>	<b>\$5,802,035,359</b>	<b>\$94,610,814</b>	<b>1.7%</b>
C.L.E.E.T.	\$3,526,354	\$3,586,642	\$60,288	1.7%
COMM of LAND OFFICE	\$7,569,472	\$9,546,346	\$1,976,874	26.1%
MINERAL LEASING	\$4,800,000	\$4,000,000	(\$800,000)	-16.7%
SPECIAL OCCUPATIONAL HEALTH & SAFETY	\$1,615,000	\$1,534,250	(\$80,750)	-5.0%
PUBLIC BUILDING	\$1,435,873	\$2,247,152	\$811,279	56.5%
OK EDUCATION LOTTERY TRUST FUND	\$123,930,000	\$83,338,842	(\$40,591,158)	-32.8%
STATE TRANSPORTATION*	\$0	\$0	\$0	0.0%
MOTORCYCLE SAFETY & DRUNK DRIVING AWARENESS FUND**	\$10,000	\$10,000	\$0	0.0%
<b>GRAND TOTAL</b>	<b>\$5,850,311,243</b>	<b>\$5,906,298,591</b>	<b>\$55,987,347</b>	<b>1.0%</b>

\*Note: The State Transportation Fund became a revolving fund effective July 1, 2006.

\*\*Senate Bill 1929, passed during the 2006 Session, creates the Motorcycle Safety & Drunk Driving Awareness Fund.

COMPARISON OF REVENUE ESTIMATES				
FY-2007 INITIAL PROJECTION vs. FY-2007 FINAL PROJECTION				
Schedule 10				
Column 1	Column 2	Column 3	Column 4	Column 5
	FY-2007 PROJECTED	FY-2007 PROJECTED	INCREASE OR (DECREASE)	PERCENT CHANGE
	27-Dec-06	20-Feb-07		
<b>GENERAL REVENUE FUND</b>				
Alcohol Beverage Tax	\$19,037,000	\$19,037,000	\$0	0.0%
Mixed Beverage Receipts Tax	25,884,000	25,884,000	0	0.0%
Beverage Tax	25,015,000	25,015,000	0	0.0%
Cigarette Tax	38,298,519	38,298,519	0	0.0%
Tobacco Products Tax	14,733,265	14,733,265	0	0.0%
Franchise Tax	42,546,000	42,546,000	0	0.0%
Gross Production Tax-Gas	556,791,000	499,207,388	(57,583,612)	-10.3%
Gross Production Tax-Oil	56,666,000	46,180,578	(10,485,422)	-18.5%
Income Tax-Individual	2,368,244,830	2,325,238,928	(43,005,902)	-1.8%
Income Tax-Corporate	409,365,060	409,365,060	0	0.0%
Estate Tax	69,542,000	69,542,000	0	0.0%
Insurance Premium Tax	52,800,000	52,800,000	0	0.0%
Motor Vehicle Taxes	255,885,000	255,885,000	0	0.0%
Sales Tax	1,548,862,434	1,536,233,994	(12,628,440)	-0.8%
Use Tax	133,788,330	137,226,497	3,438,167	2.6%
Interest & Investments	129,647,343	141,876,183	12,228,840	9.4%
Other (Schedule 5)	160,331,361	161,965,947	1,634,586	1.0%
General Revenue Totals	\$5,907,437,141	\$5,801,035,359	(\$106,401,782)	-1.8%
Transfers & Lapses	1,000,000	1,000,000	0	0.0%
Revenue Comparison	\$5,908,437,141	\$5,802,035,359	(\$106,401,782)	-1.8%
One-Time Receipts	0	0	0	0.0%
<b>Total General Revenue</b>	<b>\$5,908,437,141</b>	<b>\$5,802,035,359</b>	<b>(\$106,401,782)</b>	<b>-1.8%</b>
C.L.E.E.T.	\$3,617,293	\$3,586,642	(\$30,651)	-0.8%
COMM of LAND OFFICE	\$8,153,920	\$9,546,346	\$1,392,426	17.1%
MINERAL LEASING	\$4,300,000	\$4,000,000	(\$300,000)	-7.0%
SPECIAL OCCUPATIONAL HEALTH & SAFETY	\$1,534,250	\$1,534,250	\$0	0.0%
PUBLIC BUILDING	\$1,967,032	\$2,247,152	\$280,120	14.2%
OK EDUCATION LOTTERY TRUST FUND	\$83,338,842	\$83,338,842	\$0	0.0%
STATE TRANSPORTATION*	\$0	\$0	\$0	0.0%
MOTORCYCLE SAFETY & DRUNK DRIVING AWARENESS FUND**	\$10,000	\$10,000	\$0	0.0%
<b>GRAND TOTAL</b>	<b>\$6,011,358,478</b>	<b>\$5,906,298,591</b>	<b>(\$105,059,887)</b>	<b>-1.7%</b>

\*Note: The State Transportation Fund became a revolving fund effective July 1, 2006.  
\*\*Senate Bill 1929, passed during the 2006 Session, creates the Motorcycle Safety & Drunk Driving Awareness Fund.

COMPARISON OF REVENUE ESTIMATES				
FY-2008 INITIAL ESTIMATE vs. FY-2008 FINAL ESTIMATE				
Schedule 11				
Column 1	Column 2	Column 3	Column 4	Column 5
	FY-2008 ESTIMATE	PROPOSED FY-2008 ESTIMATE	INCREASE OR (DECREASE)	PERCENT CHANGE
	27-Dec-06	20-Feb-07		
<b>GENERAL REVENUE FUND</b>				
Alcohol Beverage Tax	\$19,880,000	\$19,880,000	\$0	0.0%
Mixed Beverage Receipts Tax	28,100,000	28,100,000	0	0.0%
Beverage Tax	25,143,000	25,143,000	0	0.0%
Cigarette Tax	38,535,830	38,535,830	0	0.0%
Tobacco Products Tax	14,795,699	14,795,699	0	0.0%
Franchise Tax	42,253,000	42,253,000	0	0.0%
Gross Production Tax-Gas	674,805,000	624,935,260	(49,869,740)	-7.4%
Gross Production Tax-Oil	45,709,391	29,263,089	(16,446,302)	-36.0%
Income Tax-Individual	2,263,068,626	2,161,688,042	(101,380,584)	-4.5%
Income Tax-Corporate	452,104,775	452,104,775	0	0.0%
Estate Tax	47,351,000	47,351,000	0	0.0%
Insurance Premium Tax	49,280,000	49,280,000	0	0.0%
Motor Vehicle Taxes	255,532,000	255,885,000	353,000	0.1%
Sales Tax	1,625,294,790	1,599,399,937	(25,894,853)	-1.6%
Use Tax	147,464,629	155,794,694	8,330,064	5.6%
Interest & Investments	142,465,392	152,845,269	10,379,877	7.3%
Other (Schedule 6)	165,494,823	160,154,821	(5,340,002)	-3.2%
General Revenue Totals	\$6,037,277,955	\$5,857,409,415	(\$179,868,540)	-3.0%
Transfers & Lapses	1,000,000	1,000,000	0	0.0%
Revenue Comparison	\$6,038,277,955	\$5,858,409,415	(\$179,868,540)	-3.0%
One-Time Receipts	0	0	0	0.0%
<b>Total General Revenue</b>	<b>\$6,038,277,955</b>	<b>\$5,858,409,415</b>	<b>(\$179,868,540)</b>	<b>-3.0%</b>
C.L.E.E.T.	\$3,741,853	\$3,607,448	(\$134,405)	-3.6%
COMM of LAND OFFICE	\$8,636,240	\$8,511,200	(\$125,040)	-1.4%
MINERAL LEASING	\$4,800,000	\$4,800,000	\$0	0.0%
SPECIAL OCCUPATIONAL HEALTH & SAFETY	\$1,728,740	\$1,686,000	(\$42,740)	-2.5%
PUBLIC BUILDING	\$1,713,232	\$1,783,732	\$70,500	4.1%
OK EDUCATION LOTTERY TRUST FUND	\$86,226,862	\$86,226,862	\$0	0.0%
STATE TRANSPORTATION*	\$0	\$0	\$0	0.0%
MOTORCYCLE SAFETY & DRUNK DRIVING AWARENESS FUND**	\$10,000	\$10,000	\$0	0.0%
<b>GRAND TOTAL</b>	<b>\$6,145,134,883</b>	<b>\$5,965,034,657</b>	<b>(\$180,100,225)</b>	<b>-2.9%</b>

\*Note: The State Transportation Fund became a revolving fund effective July 1, 2006.

\*\*Senate Bill 1329, passed during the 2006 Session, creates the Motorcycle Safety & Drunk Driving Awareness Fund.

### EDUCATION REFORM ACT - HB 1017

#### Schedule 12

SB 826 of the Second Regular Session of the Forty-fifth Legislature amended Section 41.29a of Title 62 to require that the Office of Accountability account for and report monthly revenues which accrue to the Education Reform Revolving Fund. The Education Reform Revolving Fund on June 1, 1996 began receiving revenue attributable to the revenue provisions of HB 1017 rather than these revenues first being apportioned to the General Revenue Fund.

#### CALCULATIONS

##### EDUCATION REFORM ACT

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
SOURCE	FY-2007 ESTIMATE 6-Jul-06	FY-2007 PROJECTED 27-Dec-06	FY-2008 ESTIMATE 27-Dec-06	FY-2007 PROJECTED 20-Feb-07	PROPOSED FY-2008 ESTIMATE 20-Feb-07
Income Tax-Individual	\$233,815,269	\$234,562,000	\$237,374,414	\$230,399,172	\$224,339,578
Income Tax-Corporate	40,857,465	86,596,455	96,254,565	86,596,455	96,254,565
Sales Tax	183,166,734	190,511,536	203,331,940	188,958,226	200,092,373
Use Tax	14,700,379	16,456,090	18,448,511	16,878,968	19,490,641
Cigarette Tax	2,560,590	2,874,961	2,885,870	2,874,961	2,885,870
Tobacco Products Tax	318,780	307,519	308,803	2,500,265	308,803
Tribal Gaming	36,137,200	36,137,200	53,494,043	46,126,998	68,845,283
<b>TOTAL - 100% OF ESTIMATE</b>	<b>\$511,556,417</b>	<b>\$567,445,761</b>	<b>\$612,098,146</b>	<b>\$574,335,065</b>	<b>\$612,217,113</b>
<b>Increase FY-2008 proposed estimate over FY-2007 estimate</b>					<b>\$100,660,696</b>

COMPARISON OF AUTHORIZED EXPENDITURES 2006 SESSION TO PROPOSED EXPENDITURE AUTHORITY 2007 SESSION Appendix A-1				
Column 1	Column 2	Column 3	Column 4	Column 5
	AUTHORIZED EXPENDITURES* 2006 SESSION	PROPOSED EXPENDITURE AUTHORITY** 2007 SESSION 20-Feb-07	INCREASE OR (DECREASE)	PERCENT CHANGE
<b>NON-RESTRICTED FUNDS</b>				
<b>GENERAL REVENUE FUND</b>				
Certified	\$5,411,865,576	\$5,565,488,945	\$153,623,369	2.8%
Prior Year Certified	\$17,115,609	10,187,741	(6,927,868)	-40.5%
Cash	<u>\$9,515,341</u>	<u>133,718,653</u>	<u>124,203,312</u>	<u>1305.3%</u>
TOTAL	\$5,438,496,526	\$5,709,395,339	\$270,898,813	5.0%
<b>C.L.E.E.T. FUND</b>				
Certified	\$3,350,037	\$3,427,076	\$77,039	2.3%
Cash	<u>844,862</u>	<u>395,737</u>	<u>(449,125)</u>	<u>-53.2%</u>
TOTAL	\$4,194,899	\$3,822,813	(\$372,086)	-8.9%
<b>MINERAL LEASING FUND</b>				
Certified	\$4,560,000	\$4,560,000	\$0	0.0%
Cash	<u>2,843,733</u>	<u>2,226,981</u>	<u>(616,752)</u>	<u>-21.7%</u>
TOTAL	\$7,403,733	\$6,786,981	(\$616,752)	-8.3%
<b>OHSF FUND</b>				
Certified	\$1,534,250	\$1,601,700	\$67,450	4.4%
Cash	<u>239,652</u>	<u>306,932</u>	<u>67,280</u>	<u>28.1%</u>
TOTAL	\$1,773,902	\$1,908,632	\$134,730	7.6%
<b>PUBLIC BUILDING FUND</b>				
Certified	\$1,364,079	\$1,694,545	\$330,466	24.2%
Cash	<u>357,407</u>	<u>820,876</u>	<u>463,469</u>	<u>129.7%</u>
TOTAL	\$1,721,486	\$2,515,421	\$793,935	46.1%
<b>MOTORCYCLE SAFETY &amp; DRUNK DRIVING AWARENESS FUND***</b>				
Certified	\$0	\$9,500	\$9,500	0.0%
Prior Year Certified	0	9,500	9,500	0.0%
TOTAL	\$0	\$19,000	\$19,000	0.0%
<b>SPECIAL CASH FUND****</b>				
Cash	<u>\$149,526,920</u>	<u>\$1,907,862</u>	<u>(\$147,619,058)</u>	<u>-98.7%</u>
	\$149,526,920	\$1,907,862	(\$147,619,058)	-98.7%
<b>BOND FUND - SERIES A</b>				
	\$0	\$154,248	\$154,248	0.0%
<b>BOND FUND - SERIES B</b>				
	0	<u>62,437</u>	<u>62,437</u>	<u>0.0%</u>
TOTAL	\$0	\$216,685	\$216,685	0.0%
<b>SUBTOTAL NON-RESTRICTED FUNDS</b>	<b><u>\$5,603,117,466</u></b>	<b><u>\$5,726,572,734</u></b>	<b><u>\$123,455,267</u></b>	<b><u>2.2%</u></b>

COMPARISON OF AUTHORIZED EXPENDITURES 2006 SESSION TO PROPOSED EXPENDITURE AUTHORITY 2007 SESSION Appendix A-1 (Continued)				
Column 1	Column 2	Column 3	Column 4	Column 5
	AUTHORIZED EXPENDITURES* 2006 SESSION	PROPOSED EXPENDITURE AUTHORITY** 2007 SESSION 20-Feb-07	INCREASE OR (DECREASE)	PERCENT CHANGE
<b>RESTRICTED FUNDS</b>				
<b>COMMISSION OF THE LAND OFFICE FUND</b>				
Certified	\$4,828,535	\$8,085,640	\$3,257,105	67.5%
Prior Year Certified	0	2,362,463	2,362,463	0.0%
Cash	0	1,406,025	1,406,025	0.0%
<b>TOTAL</b>	<b>\$4,828,535</b>	<b>\$11,854,128</b>	<b>\$7,025,593</b>	<b>145.5%</b>
<b>OK EDUCATION LOTTERY TRUST FUND</b>				
Certified	\$117,733,500	\$81,915,519	(\$35,817,981)	-30.4%
Cash	0	6,677,539	6,677,539	0.0%
<b>TOTAL</b>	<b>\$117,733,500</b>	<b>\$88,593,058</b>	<b>(\$29,140,442)</b>	<b>-24.8%</b>
<b>SUBTOTAL RESTRICTED FUNDS</b>	<b>\$122,562,035</b>	<b>\$100,447,186</b>	<b>(\$22,114,849)</b>	<b>-18.0%</b>
<b>TOTAL-RESTRICTED &amp; NON-RESTRICTED</b>	<b>\$5,725,679,501</b>	<b>\$5,827,019,920</b>	<b>\$101,340,419</b>	<b>1.8%</b>
<b>COMMON ED. TECH FUND</b>				
Revolving Fund Estimate	\$45,007,000	\$47,372,299	\$2,365,299	5.3%
<b>OK. STUDENT AID FUND</b>				
Revolving Fund Estimate	\$45,007,000	\$47,372,299	\$2,365,299	5.3%
<b>HIGHER ED. CAPITAL FUND</b>				
Revolving Fund Estimate	\$45,007,000	\$47,372,299	\$2,365,299	5.3%
<b>1017 FUND</b>				
Revolving Fund Estimate	\$511,597,723	\$612,217,113	\$100,619,390	19.7%
<b>TOBACCO SETTLEMENT FUND</b>				
Revolving Fund Estimate	\$13,304,491	\$10,165,000	(\$3,139,491)	-23.6%
<b>STATE JUDICIAL REVOLVING FUND</b>				
Revolving Fund Estimate	\$38,183,339	\$36,224,661	(\$1,958,678)	-5.1%
<b>STATE TRANSPORTATION FUND*****</b>				
Revolving Fund Estimate	\$217,934,860	\$217,869,721	(\$65,159)	0.0%
<b>ONE STOP TRUCKING FUND</b>				
	\$0	\$3,060,116	\$3,060,116	0.0%
<b>DYNAMIC ECON. AND BUDGET SECURITY FUN</b>				
	\$92,869,210	\$0	(\$92,869,210)	-100.0%
<b>TOTAL</b>	<b>\$6,734,590,144</b>	<b>\$6,848,673,427</b>	<b>\$114,083,283</b>	<b>1.7%</b>

\*Authorized Expenditures represent the total amount actually spent by the Legislature.

\*\*Expenditure Authority represents the total amount that is available for the Legislature to spend.

\*\*\*Senate Bill 1929, passed during the 2006 Session, creates the Motorcycle Safety & Drunk Driving Awareness Fund.

\*\*\*\*\$145,521,920 was transferred from the Cash Flow Reserve Fund to Special Cash.

\*\*\*\*\*Note: The State Transportation Fund becomes a revolving fund effective July 1, 2006. During the 2006 Session, the Legislature authorized \$7 million of State Transportation Fund cash in addition to the amount available for expenditure for the coming fiscal year.



COMPARISON OF EXPENDITURE AUTHORITY 2007 SESSION (27-Dec-2006) TO PROPOSED EXPENDITURE AUTHORITY 2007 SESSION Appendix A-2				
Column 1	Column 2	Column 3	Column 4	Column 5
	EXPENDITURE AUTHORITY* 2007 SESSION 27-Dec-06	PROPOSED EXPENDITURE AUTHORITY** 2007 SESSION 20-Feb-07	INCREASE OR (DECREASE)	PERCENT CHANGE
<b>NON-RESTRICTED FUNDS</b>				
<b>GENERAL REVENUE FUND</b>				
Certified	\$5,736,384,057	\$5,585,485,945	(\$170,875,112)	-3.0%
Prior Year Certified	10,187,741	10,187,741	0	0.0%
Cash	<u>133,718,653</u>	<u>133,718,653</u>	0	0.0%
TOTAL	\$5,880,270,451	\$5,709,395,339	(\$170,875,112)	-2.9%
<b>C.L.E.E.T. FUND</b>				
Certified	\$3,554,761	\$3,427,076	(\$127,685)	-3.6%
Cash	<u>305,737</u>	<u>305,737</u>	0	0.0%
TOTAL	\$3,960,498	\$3,822,813	(\$127,685)	-3.2%
<b>MINERAL LEASING FUND</b>				
Certified	\$4,560,000	\$4,560,000	\$0	0.0%
Cash	<u>2,228,661</u>	<u>2,228,661</u>	0	0.0%
TOTAL	\$6,788,661	\$6,788,661	\$0	0.0%
<b>OHS&amp;A FUND</b>				
Certified	\$1,842,303	\$1,801,700	(\$40,603)	-2.2%
Cash	<u>306,932</u>	<u>306,932</u>	0	0.0%
TOTAL	\$1,949,235	\$1,908,632	(\$40,603)	-2.1%
<b>PUBLIC BUILDING FUND</b>				
Certified	\$1,627,570	\$1,694,545	\$66,975	4.1%
Cash	<u>620,876</u>	<u>620,876</u>	0	0.0%
TOTAL	\$2,448,446	\$2,515,421	\$66,975	2.7%
<b>MOTORCYCLE SAFETY &amp; DRUNK DRIVING AWARENESS FUND***</b>				
Certified	\$9,500	\$9,500	\$0	0.0%
Prior Year Certified	<u>9,500</u>	<u>9,500</u>	0	0.0%
TOTAL	\$19,000	\$19,000	\$0	0.0%
<b>SPECIAL CASH FUND****</b>				
Cash	<u>\$1,907,862</u>	<u>\$1,907,862</u>	0	0.0%
	\$1,907,862	\$1,907,862	\$0	0.0%
<b>BOND FUND - SERIES A</b>				
	\$154,248	\$154,248	\$0	0.0%
<b>BOND FUND - SERIES B</b>				
	<u>62,437</u>	<u>62,437</u>	0	0.0%
TOTAL	\$216,685	\$216,685	\$0	0.0%
<b>SUBTOTAL NON-RESTRICTED FUNDS</b>	<b><u>\$5,997,549,159</u></b>	<b><u>\$5,729,572,734</u></b>	<b><u>(\$170,879,425)</u></b>	<b><u>-2.9%</u></b>

COMPARISON OF EXPENDITURE AUTHORITY 2007 SESSION (27-Dec-2006) TO PROPOSED EXPENDITURE AUTHORITY 2007 SESSION Appendix A-2 (Continued)				
Column 1	Column 2	Column 3	Column 4	Column 5
	EXPENDITURE AUTHORITY* 2007 SESSION 27-Dec-06	PROPOSED EXPENDITURE AUTHORITY** 2007 SESSION 20-Feb-07	INCREASE OR (DECREASE)	PERCENT CHANGE
<b>RESTRICTED FUNDS</b>				
<b>COMMISSION OF THE LAND OFFICE FUND</b>				
Certified	\$8,204,428	\$8,085,640	(\$118,788)	-1.4%
Prior Year Certified	2,362,463	2,362,463	0	0.0%
Cash	<u>1,406,025</u>	<u>1,406,025</u>	0	0.0%
TOTAL	\$11,972,916	\$11,854,128	(\$118,788)	-1.0%
<b>OK EDUCATION LOTTERY TRUST FUND</b>				
Certified	\$81,915,519	\$81,915,519	0	0.0%
Cash	<u>6,677,539</u>	<u>6,677,539</u>	0	0.0%
TOTAL	\$88,593,058	\$88,593,058	0	0.0%
<b>SUBTOTAL RESTRICTED FUNDS</b>	<b><u>\$100,565,974</u></b>	<b><u>\$100,447,186</u></b>	<b><u>(\$118,788)</u></b>	<b><u>-0.1%</u></b>
<b>TOTAL-RESTRICTED &amp; NON-RESTRICTED</b>	<b><u>\$5,398,115,133</u></b>	<b><u>\$5,827,019,920</u></b>	<b><u>(\$171,095,213)</u></b>	<b><u>-2.9%</u></b>
<b>COMMON ED. TECH FUND</b>				
Revolving Fund Estimate	\$47,372,299	\$47,372,299	\$0	0.0%
<b>OK STUDENT AID FUND</b>				
Revolving Fund Estimate	\$47,372,299	\$47,372,299	\$0	0.0%
<b>HIGHER ED. CAPITAL FUND</b>				
Revolving Fund Estimate	\$47,372,299	\$47,372,299	\$0	0.0%
<b>1017 FUND</b>				
Revolving Fund Estimate	\$612,098,146	\$612,217,113	\$118,967	0.0%
<b>TOBACCO SETTLEMENT FUND</b>				
Revolving Fund Estimate	\$10,165,000	\$10,165,000	\$0	0.0%
<b>STATE JUDICIAL REVOLVING FUND</b>				
Revolving Fund Estimate	\$36,224,661	\$36,224,661	\$0	0.0%
<b>STATE TRANSPORTATION FUND****</b>				
Revolving Fund Estimate	\$209,023,841	\$217,869,721	\$8,845,880	4.2%
<b>ONE STOP TRUCKING FUND</b>				
	\$3,780,998	\$3,060,116	(\$720,882)	-19.1%
<b>DYNAMIC ECON. AND BUDGET SECURITY FUND</b>				
	\$0	\$0	\$0	0.0%
<b>TOTAL</b>	<b><u>\$7,011,524,675</u></b>	<b><u>\$6,848,673,427</u></b>	<b><u>(\$162,851,248)</u></b>	<b><u>-2.3%</u></b>

\*Authorized Expenditures represent the total amount actually spent by the Legislature.

\*\*Expenditure Authority represents the total amount that is available for the Legislature to spend.

\*\*\*Senate Bill 1923, passed during the 2006 Session, creates the Motorcycle Safety & Drunk Driving Awareness Fund.

\*\*\*\*\$145,521,920 was transferred from the Cash Flow Reserve Fund to Special Cash.

\*\*\*\*\*Note: The State Transportation Fund becomes a revolving fund effective July 1, 2006. During the 2006 Session, the Legislature authorized \$7 million of State Transportation Fund cash in addition to the amount available for expenditure for the coming fiscal year.