OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
RICK MILLER, DIRECTOR

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June 2, 2016

Re: LR-16-022 (Data Collection Inquiry)

Dear

This is in response to your request for a determination of collectable data from the Oklahoma Tax Commission. Set forth verbatim are the facts presented in your correspondence of April 8, 2016, along with the question posed and our response thereto.

Facts:

The is a national non-profit research organization seeking to improve the quality of economic development by enhancing the ability of state leaders to make evidence-based decisions. That requires the use of data that in some cases are held by other agencies, including yours. We are seeking strategies to resolve an emerging challenge in promoting transparency and accountability. How do we balance the confidentiality of state administrative records with the increased demands for access in support of evidence-based policy making?

We want to engage the Oklahoma Tax Commission in an ongoing effort to help states manage this issue. is conducting a two-year research and technical assistance project to (1) increase understanding of the legal and regulatory limits in place to protect taxpayers and their tax records, and (2) expand collaboration between state revenue and economic development agencies to make appropriate records available to evaluate and improve public investments in these legislative priorities. This project builds upon previous work, including the 2013-2015 Business Incentives Initiative implemented in collaboration with The PEW Charitable Trusts and an intra-state data sharing study ("Balancing Confidentiality and Access") conducted in 2014-2015 with support from the Kauffman Foundation. A copy of this study is enclosed.

This project will help you better understand not only your own data sharing limitations and policies but also how they compare with other states. To complete our analysis we are seeking your guidance on two items:

Question 1:

Locating the most pertinent legal citations to your agency for any Oklahoma tax data confidentiality laws and regulations, and any data sharing agreement examples or templates you may be willing to share.

Response 1:

The confidentiality of the Oklahoma Tax Commission's records and files are primarily governed by Title 68 Section 205 of the Oklahoma Statutes (see attached). However, motor vehicle, gross production, boats and motors, and ad valorem tax types are governed by additional confidentiality statutes. Additional disclosure restrictions may be found in Title 47 Section 1109 (motor vehicle), Title 68 Section 1024 (gross production), Title 63 Section 4007 (boats and motors), and Title 68 Section 2875 of the Oklahoma Statutes (ad valorem).

Oklahoma provides many digital resources to promote state transparency. In 2011, the State passed the Transparency, Accountability and Innovation in Oklahoma State Government 2.0 Act. The purpose of the bill was to provide Oklahomans extensive access to government records online. There are two principal websites where one can access the majority of the state's public records: data.ok.gov and Openbooks.

Data.ok.gov contains multiple datasets from numerous state agencies and entities. Information available on data.ok.gov includes state employee's payroll information, State of Oklahoma General Revenue Trends, Vender Payments, and Funding Summaries.

Openbooks' primary function is to provide datasets on the State of Oklahoma's finances. Information available on Openbooks includes appropriations, expenditures, and spending restrictions. These datasets may be accessed at https://www.ok.gov/okaa/.

Question 2:

Recommending data sharing experts in Oklahoma who could provide us with insights about your state's situation, including revenue agency staff, state legal counsel, and/or experienced recipients of data within and outside of government.

Response 2:

You may contact Lee Pugh, General Counsel, and Marjorie Welch, Deputy General Counsel, in the Oklahoma Tax Commission's Legal Division for more information on confidentiality laws, regulations, and data sharing agreements. Mr. Pugh and Ms. Welch may be reached at 405-522-9460.

You may also contact Rick Miller, Director, and Joe Gappa, Deputy Director, of the Oklahoma Tax Commission's Tax Policy Division for more information about specific tax data requests. Mr. Miller and Mr. Gappa may be reached at 405-521-3123.

Attached are copies of the above-referenced Oklahoma Statutes.

This response applies only to the circumstances discussed in your request of April 8, 2016. Pursuant to Oklahoma Administrative Code 710:1-3-73(e), this Letter Ruling may be generally relied upon only by the entity to whom it is issued, assuming that all pertinent facts have been accurately and completely stated, and there has been no change in applicable law.

Sincerely,

OKLAHOMA TAX COMMISSION

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