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## Oklahoma Policy Institute

### LEARNING FROM THE BUDGET CRISIS: PROPOSALS TO BETTER MANAGE THIS DOWNTURN AND THE NEXT

#### SPECIAL POINTS OF INTEREST

- Recovery from the current state fiscal crisis is likely to be slow and painful.
- it is not too soon to draw lessons from this downturn that will help us manage the full length of this fiscal crisis and respond better the next time the economy falters.
- This brief sets out recommendations for:
  - Improving our forecasting capacities;
  - Strengthening our budget reserve funds;
  - Putting multi-year revenue commitments on hold;
  - Suspending and capping tax expenditures.

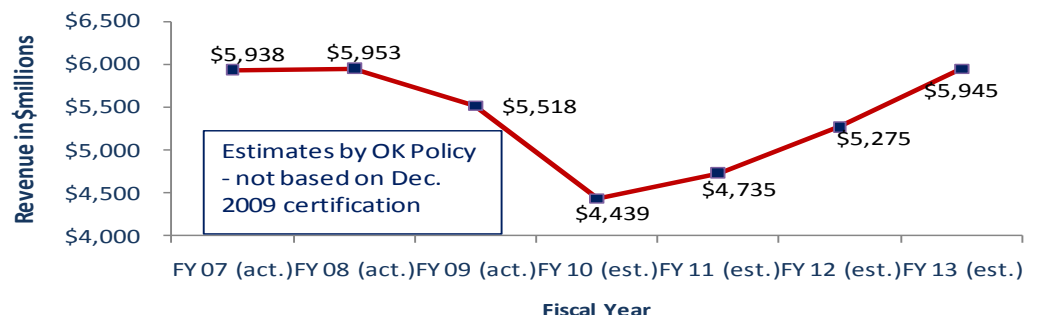
Oklahoma is currently in the midst of its worst fiscal crisis since the oil bust of the 1980's. Revenues for the first quarter of the current fiscal year, FY '10, were almost 30 percent lower than a year ago. Monthly General Revenue collections for the first five months of FY '10 have come in at \$577.5 million, or 24.3 percent, below the certified estimate, with no clear evidence yet that collections have hit bottom or have begun to rebound upwards. The official certified projection from the State Board of Equalization is for this year's revenue shortfall to reach \$802 million over the course of the year.<sup>1</sup> Next

year is expected to see a very slight rebound from this year's low point, but FY '11 revenues are projected to remain 26 percent below their peak levels of FY '08, prior to the onset of the downturn. This situation leaves legislative leaders and the Governor facing tough choices on the appropriate strategies to keep the budget into balance while attempting to avert catastrophic cuts to essential public services in the areas of education, health care, human services, and public safety.

Unfortunately, the state's fiscal recovery is likely to be

slow and difficult. OK Policy has projected that it will take until FY '13 or FY '14 before revenue collections return to FY '08 levels, without taking into consideration the impact of inflation or population growth. The state's budget challenges may actually prove as great far into the recovery as at the peak of the downturn due to the time-limited availability of federal dollars from the American Recovery and Reinvestment Act, or stimulus bill, and other one-time revenues, including the Rainy Day Fund.

**Historical and Projected Revenue, FY'07-FY'13  
General Revenue Fund**



While short-term challenges are rightly receiving the highest priority for policymakers' attention, it is not too soon to draw lessons from what has transpired during the downturn thus far that could leave us better equipped to manage the full length of this fiscal crisis and respond better the next time the economy falters. This brief explores and offers recommendations related to four aspects of the state's budget and tax system: 1) forecasting; 2) reserve funds, 3) multi-year revenue commitments; and 4) tax expenditures. Our recommendations are all intended to enhance the Legislature's ability to respond to budget downturns without having to implement cuts that genuinely threaten the security and well-being of Oklahoma's families and communities.

## I. IMPROVING OUR FORECASTING

### CAPACITIES

Each year, the Legislature appropriates a state budget based on revenue projections that are initially developed in December and then revised as a final binding estimate in February, five months before the start of the next fiscal year. Once the fiscal year has begun, there is no procedure in place to provide a revised revenue estimate until late December, when the Board of Equalization meets to make its initial certification of next year's revenues.

In normal years, when revenues come in close to or above projections, waiting until December for new revenue projections is unproblem-

atic. However, this year, as revenues have fallen dramatically below budgeted amounts, state leaders were severely hamstrung in developing a response by the long delay prior to the development of any formal revised budget estimates. The Office of State Finance implemented monthly across-the-board cuts to agency budgets of 5 percent for August through November and 10 percent for December knowing that additional revenues or deeper cuts would be needed to

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bring the budget into balance. The longer into the fiscal year decisions are put off, the more drastic any eventual measures that may be needed to bring this year's budget into balance will have to be. (Cutting \$1 million over four or six months is far more challenging than cutting the same amount over nine or 12 months).

This year's experience has shown that waiting until half-way through the year to develop a revised revenue forecast in the midst of severe revenue shortfalls is like waiting until you are lost deep in the woods to pull out a compass. One

response to avoid a repeat of this problem would be to require that any time revenue collections fall below the certified estimate for the year, revised forecasts of current year revenue collections should be developed within 30 or 60 days, and updated no less than every three months subsequently. These forecasts need not be officially binding in the way that the February certified estimate determines the amount available for appropriation by the Legislature. However, they would be formal public estimates that would be available to help guide policy decisions.

At the same time, the state needs to expand and strengthen its forecasting capacities in good times as well as bad. Since 2007, Oklahoma has had a statutory requirement for a multi-year trend analysis.<sup>2</sup> The annual forecast prepared under this requirement by the Office of State Finance is a good start; it incorporates some economic modeling and considers several different trends for future revenue growth. Unfortunately, it is not sufficiently documented, widely circulated, or incorporated into budget planning by the Governor, Legislature, or state agencies.

One approach would be to expand the annual revenue certification presented to the Board of Equalization to include budget estimates for at least five years beyond the coming year. The “out year” estimates need not be binding on future budgets, but they should be used by the Governor and Legislature and by state agencies in adopting tax and service levels. Some Oklahoma cities, as well as many states, have such requirements for non-binding five-year forecasts.

The Board of Equalization may be the appropriate body to oversee this expanded budget forecasting capability, but it needs more technical support. That we have considerable potential to improve our forecasting capacities is underscored by the fact that Oklahoma is the state with the largest mid-year budget gap, in percentage terms, in FY '10 suggests, reflecting that our projections for the year are off by nearly 25 percent.<sup>3</sup> Forecasts are usually technically improved and better understood when a broader range of experts are involved. Oklahoma should support the Board by creating an official forecasting body that includes the Office of State Finance, legislative staff, and academic and private economists, as well as the Tax Commission.

All forecasts are highly imperfect, and even with the best informa-

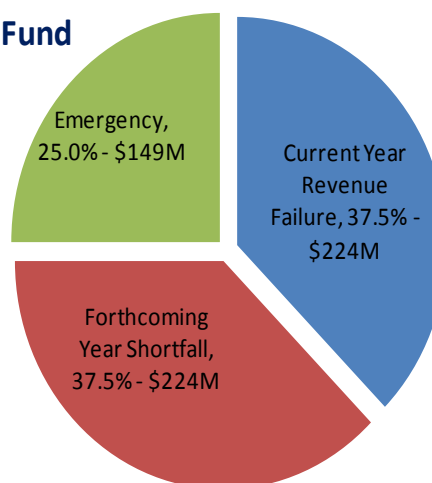
tion, policymakers will still need to make difficult decisions. But as the ad hoc and contentious way this year's budget shortfalls have been managed demonstrates, imperfect information is better than no information at all.

## 2. STRENGTHENING OUR RESERVE FUNDS

Like most every state, Oklahoma has established a budget reserve fund to put money aside during times of robust growth that is then made available to cushion the impact of economic downturns. Oklahoma's Constitutional Reserve Fund, known as the Rainy Day Fund (RDF), was created by a vote of the people in 1985. Under Article 10, Section 23 of the Constitution, deposits are made into the Rainy Day Fund of all General Revenue (GR) collections that exceed 100 percent of the final certified estimate made by the State Board of Equalization for a given year.

### Uses of Constitutional Reserve Fund

Current Fund Balance:  
\$597 million



Deposits are capped at 10 percent of the General Revenue Fund certification for the preceding year. If the RDF is already at its cap, additional surpluses spill over to the General Revenue Fund.

Since adoption of a constitutional amendment in 2004, the RDF can be appropriated as follows:

- Up to 3/8ths of the Fund may be appropriated to make up for a shortfall in the current year's collection. This requires the determination of a revenue failure by the Board of Equalization ;
- Up to 3/8ths of the Fund may be appropriated in the budget for the forthcoming year if General Revenue collections are forecast to be less than the amount originally projected for the current year.
- Up to 1/4 of the Fund, or \$149 million, may be appropri-

ated upon the declaration of an emergency.

During the last budget downturn of 2002-03, the RDF was spent down to almost zero. Between FY '04 and FY '08, strong economic growth created revenue surpluses that not only allowed the Fund to grow to its maximum level of \$597 million by FY '09, but also generated spillover of \$725 million that was appropriated for one-time and ongoing budget expenditures over several years.

Oklahoma's ability to stave off the national recession until relatively late, combined with the availability of federal stimulus dollars from the American Recovery and Reinvestment Act, allowed the Legislature to absorb the first waves of the current downturn without tapping the Rainy Day Fund for the initial FY '10 budget. The full amount of the RDF is potentially available to be used to address the shortfall in FY '10 revenue collections.<sup>4</sup>

There are two changes to the Rainy Day Fund that would allow it to work better. The current 10 percent cap on Rainy Day Fund collections is too low to sustain state services through even a mild recession of the kind experienced in 2002-03, much less a major economic dislocation. Several policymakers, including Governor Brad Henry, Treasurer Scott Meacham and Senators

John Ford and Andrew Rice, have proposed raising the maximum amount the RDF can hold from 10 percent of the annual General Revenue Fund collections to 15 percent. If this provision had been in effect prior to the current downturn, the RDF would have been allowed to grow to close to \$900 million, rather than \$600 million.

A second worthwhile reform aims to keep the RDF accessible over the course of a prolonged downturn. Under current rules, 3/8ths of the fund may be used to make up for a deficit in the next budget year, but only if revenues are ex-

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pected to fall from the current year's estimate. That means we could access the fund in the coming year, since FY '11 revenues are projected to fall below the initial estimates for FY '10, but probably not in FY '12, because revenues will be growing again. However, we might well need the Rainy Day Fund more that year than ever. Our forecasts suggest that FY '12 and possibly FY '13 revenues will remain below those of FY '08. With federal stimulus dollars having been

spent, the budget will have to make up for the loss of over \$600 million in federal funds that are sustaining services during the initial phases of the downturn. It would be advisable to change the Constitution to allow this 3/8ths of the RDF to be appropriated in any year that revenues are expected to remain below their peak of any of the four previous years.

At the same time, an additional means of easing the volatility of Oklahoma's revenue collections would be to create a reserve fund specific to gross production tax (GPT) revenues, our most volatile and unpredictable revenue source. Under one possible scenario, a Gross Production Tax Reserve would collect revenues whenever GPT collections increased beyond a certain limit – say 12 percent above the prior year – and would automatically disperse revenues back to General Revenue when gross production taxes fall. Our work modeling the effects of this proposal suggests that had such a Gross Production Tax Reserve been in effect over the past decade, it would have accumulated a balance of over \$1 billion by FY '09 that would have been disbursed to make up for plummeting gas revenues in FY '10 and the rest of the downturn.

Together, increasing the cap on the Rainy Day Fund and creating a specific Gross Production Tax

Reserve would greatly increase available reserves heading into a downturn and cushion the magnitude of budget cuts once revenues fall. Increasing the size of our reserve funds would involve accepting more modest spending growth during the peak years of growing revenues. That is a trade-off most Oklahomans are likely to endorse.

### 3. PUTTING MULTI-YEAR REVENUE COMMITMENTS ON HOLD

While the principle cause of Oklahoma's current fiscal crisis is the economic recession, revenue decisions made prior to the downturn that were structured to phase-in over multiple years are increasing the size of budget shortfalls and making it more difficult to balance the budget without extremely deep budget cuts or new taxes.

Time-delayed tax cuts and spending obligations enacted during the period of strong economic growth include the following:

- In 2006 the Legislature increased the standard deduction from the state personal income tax over four years from \$3,000 to \$11,200 for a married couple filing jointly. The last and largest of the phased increases takes effect in tax year 2010 and will reduce tax revenue by almost \$100 million in FY '11 and every year after.
- The same 2006 tax cut law

also phased in reductions in the top income tax rate. The rate has fallen from 6.75 percent to 5.50 percent. It is scheduled to be reduced to 5.25 percent in the first year in which revenues are forecast to increase by four percent or more, likely in FY '12. This would reduce revenue by over \$100 million per year.

- In 2006, the Legislature also voted to phase out the estate tax. The tax ends for deaths after December 31, 2009. While estate tax returns will still flow in over the next year, the elimination of the tax reduces revenue by over

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\$30 million starting in FY '11.

- Also in FY '06, the Legislature created the Rebuilding Oklahoma Access and Driver Safety (ROADS) program. It was funded by reapportioning a growing amount of tax revenue from the General Revenue Fund to the ROADS fund. This will reduce GRF revenues by an additional \$30 million each year from FY '11 through FY '13 and in later years.
- The Legislature created a permanent funding source for the OHLAP scholarship program,

known as Oklahoma's Promise, in the 2007 session. Each year the Regents for Higher Education are required to estimate the cost of this program and the Board of Equalization is required to set aside funding before any other state function is funded. An additional \$3 million has been removed from available revenue in FY '11 to fund OHLAP's anticipated growth, and this amount is expected to increase in FY '12 and FY '13.

Cumulatively, these already-adopted revenue changes are estimated to cost some \$300 million in FY '11 through FY '13. At a time when revenue collections are expected to remain below pre-downturn levels, these obligations decided by prior Legislatures will require deeper cuts to core budgets and delay the restoration of programs and services.

There are two approaches that could help avert future occurrences of this situation. The first would be for the Legislature to make all future phased-in tax cuts and earmarked revenue allocations contingent on sufficient revenue growth and a return to pre-downturn budget levels. There are precedents for this kind of approach, including the trigger mechanism in place for the impending cut in the top income tax rate to 5.25 percent. Triggers should become standard practice, and the trigger



should be tied not only to year-to-year revenue growth but also to revenues returning to pre-downturn levels. Otherwise, we are likely to see a situation where tax cuts will kick in during the first year of a recovery, when service levels are still far from having been fully restored.

A more comprehensive approach to aligning revenues and spending obligations would be to adopt some form of *pay-go provision*, as is currently required for federal legislation.<sup>5</sup> Under pay-go, all new tax cuts or spending commitments must be *budget neutral*. This means they must be fully paid for with spending cuts or new revenues over a multi-year period, unlike currently, where tax cuts, tax credits, and spending obligations can have significant back-loaded fiscal impacts. Such a requirement would promote fiscal discipline and help minimize the severity of the long-term fiscal gap, where annual revenue growth is inadequate to fund the ongoing cost of services. Best of all, perhaps, pay-go would mean that the hard choices of aligning revenues and expenditures could not simply be kicked down the road for future legislatures to struggle with.

#### 4. CAPPING AND SUSPENDING TAX EXPENDITURES

As a result of Oklahoma's severe budget shortfalls, every state agency and program is absorbing substantial budget cuts that are now affecting Oklahoma families

and communities. But **tax expenditures** – the term encompassing the array of exemptions, deductions, incentive, credits and other forms of preferential treatment in the tax code - have been left untouched and largely unscrutinized. Tax expenditures, in one's leading expert's words, "may, in effect, be viewed as spending programs channeled through the tax system";<sup>6</sup> in many cases, they are just different means of pursuing the same policy goals as direct budgetary expenditures. Why, then, should an economic development spending program to promote new technologies take cuts while a tax credit program to accomplish the same purpose is uncapped? Does it make sense that appropriations to DHS for senior assistance programs are slashed while tax preferences for elderly homeowners are untouched?

The most recent Tax Expenditure Report prepared by the Oklahoma Tax Commission (OTC) identifies over 450 separate provisions of state law that provide for some reduction in the amount of state taxes that would have been collected but for the preferential tax treatment – exemptions, deductions, incentive, credits and the like - benefiting some favored activity or category of taxpayer.<sup>7</sup> The revenue impact of individual tax expenditures written in Oklahoma law ranges from zero or extremely minimal amounts for some, to tens or hundreds of millions of dollars annually for others. Collectively, tax expenditures result in billions of dollars of revenues forsaken each year. The total cost of tax expenditures - \$5.4

Tax Expenditures with an FY '08 Estimated Cost Impact >\$40 million			
Source: Oklahoma Tax Commission, Tax Expenditure Report 2007-08 and 2005-06			
Tax Type	Description	Amount 2008	Amount 2006
Sales & Use Tax Exemptions	Sales to manufacturers	\$ 1,623,110,000	\$ 1,532,912,000
Sales & Use Tax Exemptions	Sales for resale	\$ 1,493,000,000	\$ 773,781,000
Income Tax Deduction	Itemized & standard deductions	\$ 685,506,000	\$ 562,862,000
Income Tax Exemption	Personal exemption	\$ 137,911,000	\$ 150,273,000
Sales & Use Tax Exemptions	Subdivisions or agencies of state government	\$ 104,750,000	\$ 98,929,000
Sales & Use Tax Exemptions	Utilities for residential use	\$ 99,592,000	\$ 94,058,000
Cigarette Tax Stamp	Indian tribal compact sales	\$ 96,648,000	\$ 119,261,050
Sales & Use Tax Exemptions	State of Oklahoma	\$ 85,105,000	\$ 80,376,000
Income Tax Exemption	Government retirement and social security benefits	\$ 77,496,000	\$ 71,904,000
Motor Vehicle Excise Tax	Used motor vehicle dealers	\$ 70,725,758	\$ 56,522,440
Property Tax Exemptions	Homestead exemption (1)	not provided	\$ 65,997,987
Sales & Use Tax Exemptions	Agricultural sales	\$ 63,905,000	\$ 33,264,000
Motor Vehicle Excise Tax	Prorate vehicle excise tax - trucks and truck-tractors	\$ 63,516,288	\$ 55,497,150
Sales & Use Tax Exemptions	Drugs and medical devices	\$ 60,967,000	\$ 14,021,000
Gross Production and Petroleum Excise Taxes	Incentive rebates	\$ 57,000,000	\$ 106,000,000
Income Tax Exemption	Government retirement and social security benefits	\$ 50,215,000	\$ 43,592,000
Sales & Use Tax Exemptions	Livestock purchased outside of state	\$ 48,049,000	\$ 45,379,000
Sales & Use Tax Exemptions	Advertising sales	\$ 46,794,000	\$ 44,194,000
Sales & Use Tax Exemptions	Commercial airlines or railroads	\$ 45,706,000	\$ 43,166,000
Property Tax Exemptions	Manufacturing facilities (2)	\$ 44,825,245	\$ 46,930,867
	ALL OTHER EXPENDITURES (<\$40M FY '08)	\$ 475,772,684	\$ 523,081,057
	TOTAL OF ALL ESTIMATED EXPENDITURES	\$ 5,430,593,975	\$ 5,085,082,608
NOTES			
(1) OTC did not provide estimates on ad valorem exemptions in 2008 as these affect local tax revenues			
(2) 2007-08 data from OTC Ad Valorem Division on Exempt Manufacturing Reimbursements			

billion in FY '08 for provisions that could be estimated by the OTC – equals more than 75 percent of that year's total state appropriations of \$7.1 billion.

The fact is, there is no way to know how much tax expenditures will affect state revenues in any given year. Unlike budgetary expenditures, which are subject to annual appropriations and to the availability of revenues, tax expenditures tend to be fiscally open-ended. In most cases, any person or business meeting the eligibility criteria can claim a credit, exemption, or deduction, without there being any cap on the total amount made available. Often, tax credits are structured so that the full amount of the credit can be carried forward and applied against tax liability over a period of several years.

A number of examples demonstrate the potential of tax expenditures to grow substantially and unexpectedly in cost:

- The five-year Ad Valorem Manufacturing Exemption ballooned from under \$20 million per year through 2000 to \$52.4 million by 2004 as a result of expansions of the definitions of qualifying manufacturers;
- According to the OTC's Tax Expenditures Reports, the revenue not collected under the sales tax exemption for sales intended for resale was \$773 million in FY '06 and a whopping \$1.49 billion just two

years later;

- The Oklahoma Rural Small Business Capital credit could end up costing \$114 million in 2008 based on investments deemed to qualify for the credit.<sup>8</sup>

In order to provide more budget predictability and ensure that the impact of budget shortfalls is more broadly and equitably distributed, policymakers should consider subjecting at least some tax expenditures to caps and triggers. A cap would set a total dollar amount that can be claimed

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under the credit or exemption, while a trigger would make the tax preference subject to the availability of revenues.

There are already some precedents for the state implementing funding caps on tax preferences:

- Incentive payments under the Quality Investment Program created by SQ 725 are limited to \$10 million in total, with no single company eligible for more than \$5 million in subsidies.
- The total amount of tax rebates claimed on gross production

taxes for deep well drilling below 15,000 is capped at \$25 million. In situations where eligible rebate claims for deep well drill exemptions exceed the available cap, the statutes and OTC rules specify a process for allocating the rebates among eligible participants.<sup>9</sup>

- Income tax credits for investments in agricultural processing cooperatives are limited to \$2 million annually.
- The Oklahoma film enhancement rebate is capped at \$5 million per year.

As for triggers, the Quality Investment Program, which is tied to the balance in the Rainy Day Fund, is the only credit that can be suspended or limited under current law based on the availability of revenues.<sup>10</sup> In addition, between 1998 and 2005, eligibility thresholds for the Sales Tax Relief credit were tied to a revenue trigger, so that in year when revenues were projected to fall, eligibility for the credit was restricted.

Recently, Rep. David Dank (R-Oklahoma City) urged the Revenue and Taxation committee to undertake a close review of tax credits and to “recommend which ones can be ended or suspended during this time of

crisis.”<sup>11</sup> Increasing our scrutiny and evaluation of tax expenditures, and subjecting at least some to fiscal caps, would constitute sound policy regardless of fiscal circumstances. But at a time when budget cuts are threatening public health and safety, to claim that the priorities we’ve chosen to fund through the appropriations process can be slashed while the priorities we’ve embedded in the tax code are untouchable simply does not make sense.

### CONCLUSION

Regardless of what actions the Oklahoma legislature takes over the coming months, the state’s budget crisis will be long and painful. However, implementing the fiscally-prudent and forward-thinking proposals developed in this brief provides the hope of minimizing the severity of the crisis and leaving the state better positioned for the next time the economy hits a rough patch.

### ENDNOTES

<sup>1</sup> This amount is inclusive of both the General Revenue Fund and the HB 1017 Fund.

<sup>2</sup> The language in §62-49 reads:

Multi-year trend analysis of budget outlook.

On or before November 1 of each year, the Office of State Finance shall develop and publish a multi-year trend analysis of the state’s budget outlook. The trend analysis shall include projections of revenues and expenditures reflecting the best available information concerning economic activity, population change, policy developments and other factors affecting the state budget.

<sup>3</sup> “State’s budget deficit biggest”, Tulsa World, December 20, 2009, at: [http://www.tulsaworld.com/site/printfriendlystory.aspx?articleid=20091220\\_16\\_A1\\_Onlyaf274401](http://www.tulsaworld.com/site/printfriendlystory.aspx?articleid=20091220_16_A1_Onlyaf274401)

<sup>4</sup> An advisory letter from the Attorney General’s office ruled that the portion of the RDF that was initially made available for FY ’10 when revenues were projected to decrease remains available to be appropriated throughout the course of FY ’10. The letter is available at: <http://okpolicy.org/files/AGletter-RDF.pdf>

<sup>5</sup> For a definition of pay-go, see OMB Watch “PAYGO: Questions and Answers”, at: <http://www.ombwatch.org/node/3218>

<sup>6</sup> Jane Gravelle, “Tax Expenditures”, in the [NTA Encyclopedia of Taxation and Tax Policy](#), Second Edition, edited by Joseph J. Cordes, Robert D. Ebel, and Jane G. Gravelle. at: <http://www.taxpolicycenter.org/taxtopics/encyclopedia/Tax-expenditures.cfm>

<sup>7</sup> Oklahoma Tax Commission (OTC), [Tax Expenditure Report, 2007-2008](#). Online at: <http://www.tax.ok.gov/reports/TER2007-2008.pdf>

<sup>8</sup> Incentive Review Committee, “Summary of Small Business Capital Company and Rural Small Business Capital Company Information Reports for Calendar year 2008 Activity”, August 28, 2009.

<sup>9</sup> See Oklahoma Policy Institute, [Fact Sheet: Gross Production Taxes and Exemptions](#), April 2009; at: <http://okpolicy.org/fact-sheet-gross-production-taxes-and-exemptions-april-2009>

<sup>10</sup> The incentives are contingent on both the available balance in the Constitutional Reserve Fund and on revenue growth. See Article 10, Section 23.6b(3) of the Oklahoma Constitution.

<sup>11</sup> Oklahoma House of Representatives Media Division, “Budget cuts, furloughs should not target essential services, Dank says”, November 23, 2009; at: [http://www.okhouse.gov/OkhouseMedia/news\\_story.aspx?NewsID=3335](http://www.okhouse.gov/OkhouseMedia/news_story.aspx?NewsID=3335)

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## Better Information, Better Policy

Oklahoma Policy Institute (OK Policy) is committed to advancing policies aimed at alleviating poverty, expanding economic opportunity and promoting fiscal responsibility.

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