

A BETTER PATH FORWARD:

Focus on Transparency





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ABOUT THE OKLAHOMA POLICY INSTITUTE

The Oklahoma Policy Institute is a non-partisan, non-profit organization focused on advancing equitable and fiscally responsible policies that expand opportunity for all Oklahomans through non-partisan research, analysis, and advocacy. Based in Tulsa, the organization was founded in 2008 as a think tank to provide independent, data-driven policy analysis for use in shaping policies that improved the lives for all Oklahomans. For more information about OK Policy and its mission, visit OKPolicy.org.

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A Better Path Forward

In October 2021, the Oklahoma Policy Institute published *A Better Path Forward*, a comprehensive look at the state's budget and tax system. The report also contained potential solutions to strengthen state revenue, better provide essential public services, level the playing field along racial and economic lines, and make meaningful investments in our future success.

The report can be accessed at OKPolicy.org/ABetterPathForward or viewing the QR code on the right with your phone's camera.



Democracy is worth defending

At a time when democracy is increasingly being questioned both here and across the globe, it's important to remember why we have a democratic form of government, the freedoms that democracy guarantees us, and the efforts we must make to protect it.¹

Democracy means the people have the power, and the people's agenda is the government's agenda. This fundamental

power is exercised two ways. Through free elections, we can choose between candidates to elect those whose views most closely reflect our own. We also have the power, guaranteed by the First Amendment to the U.S. Constitution, to "...petition the government for a redress of grievances," meaning we can tell those elected officials what we expect from them.²

Democracy depends on fiscal transparency

The ability for people to wield their political power requires a government that operates transparently. If Oklahomans can watch and participate in government, our government's choices will reflect our values and our priorities. Government transparency is essential to democracy because it creates accountability, improves integrity, includes more citizens in making decisions, builds trust, and leads to better fiscal outcomes.³

Government transparency isn't possible without fiscal transparency, because budgets determine what governments will accomplish. If ordinary Oklahomans cannot have real influence on funding and budget decisions, budgets likely won't meet our needs or the needs of our communities. Without fiscal transparency, only those with something to gain — and sufficient resources to participate — get input into how our money is spent. Those outside the process, particularly those with lower incomes and people in rural areas, have little opportunity to advocate for the services they depend on.

In meeting the basic requirements of fiscal transparency, Oklahoma consistently falls short. The sections below give just three examples.

- *Oklahomans don't know what we could accomplish together*, because the experts who manage our government services aren't allowed to request and advocate for the public investments that can transform our state.
- *Oklahomans can't help shape our fiscal future*, because legislators don't take formal public input on budgets.
- *Oklahomans can't hold our elected officials accountable for their fiscal decisions*, because tax and budget decisions are made by just a few legislators and then rushed through the legislature in a few days.

Each section below describes why these issues matter, how we compare to other states, and how we can make our state government more transparent and accountable to the people.

Section 1: Oklahomans don't know what we could accomplish together

Every state's budget cycle begins when the state's budget office — in Oklahoma, the Office of Management and Enterprise Services (OMES) — instructs agencies to request funding for the coming year.⁴ Agency leaders evaluate the needs of communities they serve and assess whether current programs are meeting those needs. If not, agencies should propose how they would use additional funding to improve outcomes.

Why does this matter? State agencies use our tax dollars to hire public servants who understand the expectations, strengths, and shortcomings of state services better than anyone. We should expect them to share that knowledge to let us know how we can collectively do better. With public budget requests featuring open discussions, residents and legislators can understand and compare priorities, determine the additional money needed to address those priorities, and identify the funding to do so.

How is Oklahoma doing? We are falling short in three essential components of good budget requests.

- Budget requests don't account for normal growth in the costs of services as prices and the demand for services change. These cost increases (or decreases) should be built into budget requests. That's known as "current services budgeting," because it establishes a baseline of what it will

cost next year to provide the same services we have right now. If the next year's budget falls below this baseline, then services must be reduced, and budget-makers should make that clear.⁵

- Agencies are discouraged from requesting budgets that can transform our public services. Instead, as in most states, Oklahoma's governors limit what agencies can ask for. That may help hold budgets down, but it also keeps us from having honest discussions about how our public services can best meet our needs. Without realistic and aspirational requests, there is no way to weigh competing needs and fund the bold spending initiatives it will take to make our state prosper.

With public budget requests featuring open discussions, residents and legislators can understand and compare priorities, determine the additional money needed to address those priorities, and identify the funding to do so.

- Budget requests are not widely available to the public. That means Oklahomans cannot get a clear idea of what is needed to provide better services. As a result, budget discussions focus on “What can we afford?” when they should focus on “What should we do?”

What states do this well? Thirteen of 20 comparable states make agency budget requests available before the legislature starts work on the budget.⁶ Of the 20 states, 13 have Republican governors and 15 have Republican-controlled legislatures, showing that transparency is neither partisan nor ideological. Arkansas⁷ legislature publishes a statewide explanation of agency budget requests and compares them to the governor’s proposals, while Utah⁸ provides an online list of items requested by agencies. Several states, such as Alabama⁹ and North Dakota¹⁰, include agency budget requests in the governor’s budget so that legislators and residents can compare the governor’s priorities to the agencies’ needs. According

to the National Association of State Budget Officers, 14 of the 50 states include their current services budget baseline in the governor’s budget proposal.¹¹

How can Oklahoma be more transparent?

- OMES should direct agencies to submit a current services budget, and it should make agency requests available online at least two months before the legislative session starts.
- The governor should encourage agencies to submit ambitious agency requests that would address the state’s greatest needs.
- Agency budget requests should be included in the governor’s proposed budget or summarized and released at the same time.

While these practices could all be adopted by changing budget rules and procedures, we need new budget laws that require these transparency best practices permanently.

Oklahoma’s budget discussions focus on “What can we afford?” when they should focus on “What should we do?”

Section 2: Oklahomans can't help shape our fiscal future

Budgeting is the primary function of legislative bodies, which must decide how to finance shared services and then allocate the resources to meet the needs of the community they serve. Legislatures can create a budget through normal legislative processes by seeking input from their constituents; introducing budget bills; reviewing, debating and amending these bills in committees and on the floor of the house and senate; and resolving differences through negotiation between the houses and the governor. When these steps are taken in view of the public at large, the process is transparent, and the resulting budget can represent the will of the community.

Why does this matter? According to the National Conference of State Legislatures, "Legislatures translate the public will into public policy for the states, so an important component of the legislative process is citizen participation."¹²

Legislatures that are hard to access or don't take public testimony are not representative. Instead, members' decisions and votes are likely to reflect those who are present in the capitol and have something to gain or lose. Such a process comes at the expense of interested residents without the means or time to be physically present or engage another way at the capitol. To be truly representative, legislatures must provide

opportunities for citizens to provide input to budget makers both in person and online.

How is Oklahoma doing? Our state government provides only the bare minimum of opportunities for residents to shape the state budget. Residents can visit or contact their representative to register an opinion on a specific budget need, but they cannot testify on the budget either in person or online.

At the local level, Oklahoma governmental bodies are more transparent. Most cities, counties, and school districts circulate a proposed budget in a timely manner, publish a summary, and hold at least one public hearing, under procedures established by the state legislature.¹³

*Budgeting is the primary function of legislative bodies, which must decide how to finance **shared services** and then allocate the resources to **meet the needs of the community they serve.***

What states do this well? Many states are more welcoming than Oklahoma when it comes to public input on the budget and on legislation in general. OK Policy’s research shows that 6 of 20 states comparable to Oklahoma held public hearings on budget bills in the 2021 legislative session, with three of them (Connecticut, Montana, and Texas) holding five or more hearings.¹⁴ Connecticut’s experience makes the case for the need for budget hearings; [hundreds](#) of advocates, librarians, school teachers and counselors, pastors, and service providers attended and testified during their state’s budget process. Some states, like North Dakota, make all testimony [available to the public](#).

According to the National Conference of State Legislatures, two states (Arizona and Hawaii) allow online testimony on all bills, including budgets, and make all testimony available to the public. Six more states have online portals that allow residents to send

members messages on a bill. In four of these states (Nevada, New York, North Dakota, and Washington), residents can vote on bills; the vote total in each district is shared with the representative for that district.¹⁵

How can Oklahoma be more transparent?

- Hold budget-specific public hearings before and during the legislative session that allow citizen input on needs, priorities, and performance of state government.
- Create an online mechanism for residents to testify on the budget or any bill and for this testimony to be available for public view.

These changes can be accomplished through legislative rules and procedures, but legislation may be necessary to help ensure greater transparency and public engagement.

*“Legislatures **translate the public will into public policy** for the states, so an important component of the legislative process is **citizen participation**.”*

- National Conference of State Legislatures

Section 3: Oklahomans can't hold our elected officials accountable for their fiscal decisions

Budgeting takes time. Once the legislature has a revenue forecast and agency budget requests, it must create a budget that can be passed before the new budget year starts. Every significant decision — such as whether revenue should be raised or lowered, whether employee compensation should increase, or which agencies and programs should be improved — must be crafted so that the entire package can receive a majority vote in both the house and senate and be signed by the governor.

Budgeting is a constant balancing act between two separate chambers, each of which is made of members with different experience and beliefs, who come from different parts of the state, and who have different visions of the best path for the state. All legislative bodies take months working on the budget, but they vary on how much of the work takes place in public.

Why does this matter? While public input is essential in the legislative budget process, the public also must be able to see budget decisions as they are made. Legislatures can fulfill this need by introducing budget bills early in the session, discussing them in public meetings throughout the process, holding votes on proposed amendments, and allowing enough time for interested parties to read and express opinions on the budget before it is finally voted on.

How is Oklahoma doing? While Oklahoma's legislative session is nearly four months long,

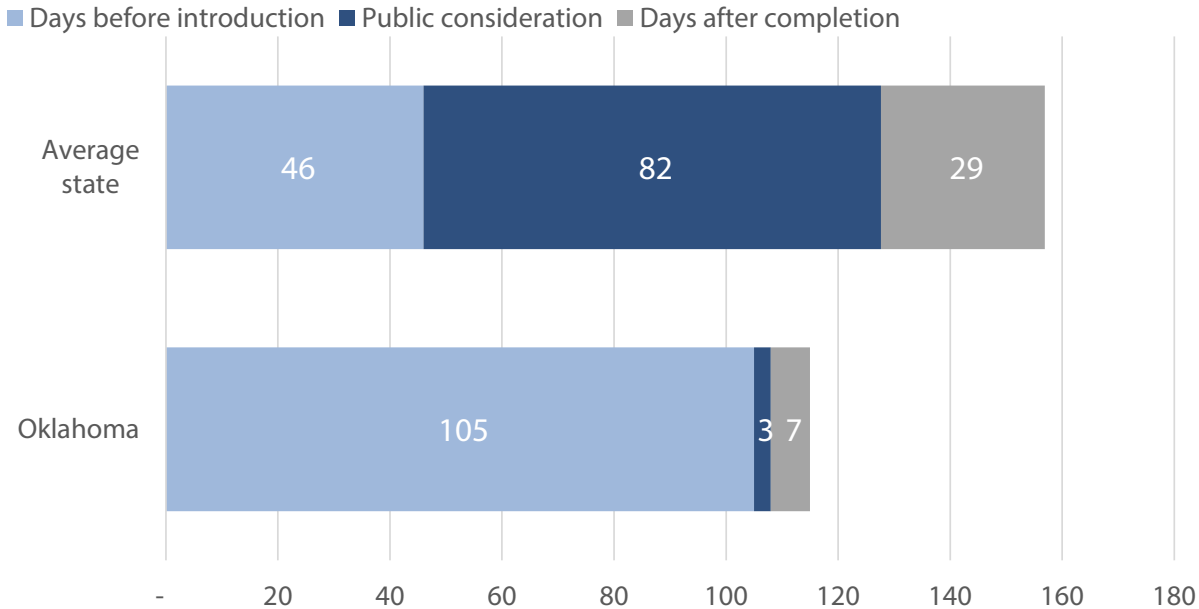
the process of publicly debating the state budget usually takes a week or less during the final days of the session. A small handful of lawmakers and professional staff begin working on the budget before the session even starts, but they negotiate and finish the budget before they even release a budget bill or summary to the public. When the budget is finally released publicly, it is passed hurriedly with no public input, no chance to discuss possible amendments, and no real debate among legislators.

Who does this well? Almost everybody but Oklahoma. Just how much Oklahoma's budget process differs from the practice of other states is illustrated in Figure 1, comparing Oklahoma's budget schedule with the average of the other 46 states that adopted budgets in 2021.¹⁶ Oklahoma started the public process later, took less time on the budget, and finished closer to the end of session than the average state.

While Oklahoma's legislative session is nearly four months long, the process of publicly debating the state budget usually takes a week or less during the final days of the session.

Figure 1

State Budget Actions, 2021 Session



Source: OK Policy analysis of state budgets. See Appendix B for assumptions, data, and individual state results.



- Our legislature introduced a budget bill on the 105th day of session. The average state introduced a budget in less than half that time, and 20 states introduced budgets within the first month of session.
- Once introduced, the average state deliberated over the budget for 82 days, compared to Oklahoma’s three days. Only six states besides Oklahoma publicly deliberated on the budget for a week or less, and only two states — Utah and Nevada — spent less time on public deliberation at two days and one day respectively.

- Oklahoma’s legislature adjourned just seven days after voting on the budget, compared to the average of 29 days.¹⁷

While most states with early and lengthy budget deliberations do so without explicit requirements for this practice, Alabama and Mississippi have laws that require legislators to start the public budgeting process early in the legislative session.¹⁸

Oklahoma’s legislature took just four total votes on the budget and did not entertain any amendments. The average state took 36 recorded committee and floor votes on the budget.¹⁹

Of the 20 comparable states that OK Policy reviewed in depth, 17 considered and debated at least one amendment that would have made a specific change in a program or agency budget.²⁰ Amendments covering a wide range of topics were considered and votes on the amendments recorded in committees, on the floor, or both.²¹ Within our region, Colorado and Texas both voted on more than 100 amendments to the budget.

How can Oklahoma be more transparent?

- Introduce full budget bills within three weeks of the beginning of session, meet all legislative deadlines for committee and floor actions, and release the agreed budget at least seven days before the first vote is held.
- Allow amendments to be considered in committees and on floors.
- Publish a summary for each budget bill(s) to compare proposed budgets with the prior year budget, the current services budget, the agency request, the governor's recommendation, and the previous version of the budget bill.

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Conclusion

Americans believe in self-government, and our system of representative democracy makes self-government work. However, it only works if the government is truly representative and if it is responsible to the voters. That can't happen without a transparent government and a transparent budget process. Oklahoma must make its state budget process more transparent so that budgets make wise investments both represent the will of its people and reflect the best use of its precious tax dollars to serve the public good.



Endnotes

- 1 Pew Research Center, "The Public, the Political System, and American Democracy" (Washington, 2018), accessed Oct. 25, 2021 at <https://www.pewresearch.org/politics/2018/04/26/the-public-the-political-system-and-american-democracy/>; Freedom House, "Freedom in the World 2021: Democracy Under Siege" (Washington, 2021), accessed Oct. 25, 2021 at <https://freedomhouse.org/report/freedom-world/2021/democracy-under-siege>.
- 2 Cornell Law School, Legal Information Institute, "First Amendment," accessed Oct. 25, 2021 at <https://www.law.cornell.edu/constitution/first-amendment>.
- 3 Organization for Economic Cooperation and Development, "Budget Transparency" (Paris, FR, n.d.): accessed Sept. 21, 2020 at <https://www.oecd.org/gov/budgeting/best-practices-budget-transparency.htm>, Randall, M. and Reuben, K. Sustainable Budgeting in the States: Evidence on State Budget Institutions and Practices (Washington: The Urban Institute, 2017), p. 61, accessed Oct. 29, 2021 at https://www.taxpolicycenter.org/sites/default/files/publication/149186/sustainable-budgeting-in-the-states_1.pdf#page=61.
- 4 Randall and Reuben, Sustainable Budgeting in the States, p. 14-5.8
- 5 MacNichol, E. and Grundman,, D. "The Current Services Budget: A Tool for Understanding Budget Choices" (Washington, Center on Budget and Policy Priorities, 2011), accessed Oct. 29, 2021 at <https://www.cbpp.org/research/state-budget-and-tax/the-current-services-baseline-a-tool-for-understanding-budget-choices>
- 6 OK Policy identified 20 comparable states, including 7 that border on Oklahoma (Arkansas, Colorado, Kansas, Missouri, New Mexico, Louisiana, and Texas), 3 with similar populations (Connecticut, Oregon, and Utah), and 10 with similar numbers of legislators and legislative staff (Alabama, Indiana, Iowa, Mississippi, Montana, North Carolina, North Dakota, South Carolina, Tennessee, and West Virginia). See Appendix A for a list of states, bills, and links from which OK Policy compiled data.
- 7 Arkansas State Legislature, Joint Budget Committee, "Summary Budget Information, Volume 5," accessed Oct. 25, 2021 at <https://www.arkleg.state.ar.us/Committees/Document?type=pdf&source=2021%2FSummary+Budget+Manuals&filename=Volume%2005%20%E2%80%93%20Department%20of%20Human%20Services,%20Department%20of%20Education>.
- 8 Utah Legislature, "COBI FY 21-22," accessed Oct. 28, 2021 at <https://cobi.utah.gov/2021/1/issues> (select "Requested").
- 9 Ivey, K. State of Alabama Executive Budget Report 2022, p. 98, accessed Oct. 28, 2021 at <https://budget.alabama.gov/wp-content/uploads/2021/03/FINAL-State-of-Alabama-Budget-Document-FY22.pdf#page=178>
- 10 Burgum, D. North Dakota Executive Budget 2021-2023 Biennium, accessed Nov. 3, 2021 at <https://www.omb.nd.gov/sites/www/files/documents/financial-transparency/state-budgets/executive-budgetsummary2021-23.pdf>.
- 11 National Association of State Budget Officers, Budget Processes in the States (Washington, 2021), p. 120, accessed Oct. 28, 2021 at https://higherlogicdownload.s3.amazonaws.com/NASBO/9d2d2db1-c943-4f1b-b750-0fca152d64c2/UploadedImages/Budget%20Processess/NASBO_2021_Budget_Processes_in_the_States_5.pdf#page=128.
- 12 Warnock, K. and Erickson, B. "4 Ways Legislatures are Making Citizen Participation Easier" (Denver: National Conference of State Legislatures, 2020); accessed Oct. 22, 2021 at <https://www.ncsl.org/legislators-staff/legislative-staff/information-officers/4-ways-legislatures-are-making-citizen-participation-easier-magazine2020.aspx>.
- 13 Municipal Budget Act, 11 Oklahoma Statutes Sec. 17-201 et seq., accessed Nov. 1, 2021 at <https://www.oscn.net/applications/oscn/deliverdocument.asp?lookup=Previous&listorder=24000&dbCode=STOKST11&year=>; County Budget Act, 19 Oklahoma Statutes, Sec. 1403 et seq., accessed Nov. 1, 2021 at <https://www.oscn.net/applications/oscn/deliverdocument.asp?lookup=Previous&listorder=139000&dbCode=STOKST19&year=>; School District Budget Act, 70 Oklahoma Statutes Sec. 5-150, accessed Nov. 1, 2021 at <https://www.oscn.net/applications/>

[oscn/deliverdocument.asp?lookup=Previous&listorder=21800&dbCode=STOKST70&year=](https://oscn.deliverdocument.asp?lookup=Previous&listorder=21800&dbCode=STOKST70&year=)

- 14 See Appendix A.
- 15 National Conference of State Legislatures, "Remote Public Participation in Committee Proceedings (Denver, 2021), accessed Oct. 22, 2021 at <https://www.ncsl.org/research/about-state-legislatures/public-participation-in-remote-legislative-hearings-for-2021-legislative-sessions.aspx>.
- 16 Three states (Kentucky, Virginia, and Wyoming) adopted two-year budgets in 2021.
- 17 See Appendix B for individual state results.
- 18 Statescape, "Budget Timetable: Tracking the Budget Process" (Alexandria, VA, 2021), accessed Oct. 29, 2021 at <http://www.statescape.com/resources/legislative/budget-timetable/>.
- 19 See Appendix A.
- 20 See Appendix A.
- 21 Shinn, P., "State budget actions tell us how well our democracy is working" (Tulsa: Oklahoma Policy Institute, 2021), accessed Oct. 28, 2021 at <https://okpolicy.org/state-budget-actions-tell-us-how-well-our-democracy-is-working/>

Appendix A

Table 1: Comparable state party control and treatment of agency budget requests

| State | Reason for Inclusion | Party Control | | | Agency Requests Available |
|-----------------|----------------------|----------------|----------------|----------------|---------------------------|
| | | Gov. | Senate | House | |
| Alabama | Capacity | R | R | R | Yes |
| Arkansas | Regional | R | R | R | Yes |
| Colorado | Regional | D | D | D | Yes |
| Connecticut | Population | D | D | D | Yes |
| Indiana | Capacity | R | R | R | Yes |
| Iowa | Capacity | R | R | R | No |
| Kansas | Regional | D | R | R | Yes |
| Louisiana | Regional | D | R | R | No |
| Mississippi | Capacity | R | R | R | Yes |
| Missouri | Regional | R | R | R | Yes |
| Montana | Capacity | R | R | R | Yes |
| New Mexico | Regional | D | D | D | Yes |
| *North Carolina | Capacity | D | R | R | No |
| North Dakota | Capacity | R | R | R | Yes |
| Oregon | Population | D | D | D | No |
| South Carolina | Capacity | R | R | R | No |
| Tennessee | Capacity | R | R | R | No |
| Texas | Regional | R | R | R | No |
| Utah | Population | R | R | R | Yes |
| West Virginia | Capacity | R | R | R | Yes |
| Summary | 20 states | 65% R 35% D | 80% R 20% D | 80% R 20% D | 13 Yes 7 No |
| Oklahoma | | R | R | R | No |

| Key/Notes | | |
|---------------------------|------------|---|
| Reason for Inclusion | Capacity | Similar legislature and staff size to Oklahoma |
| | Population | Similar population to Oklahoma |
| | Regional | Borders Oklahoma |
| Agency requests available | Yes | State publishes agency requests in governor’s budget or other summary (follow link to see document) |
| | No | No published requests found |

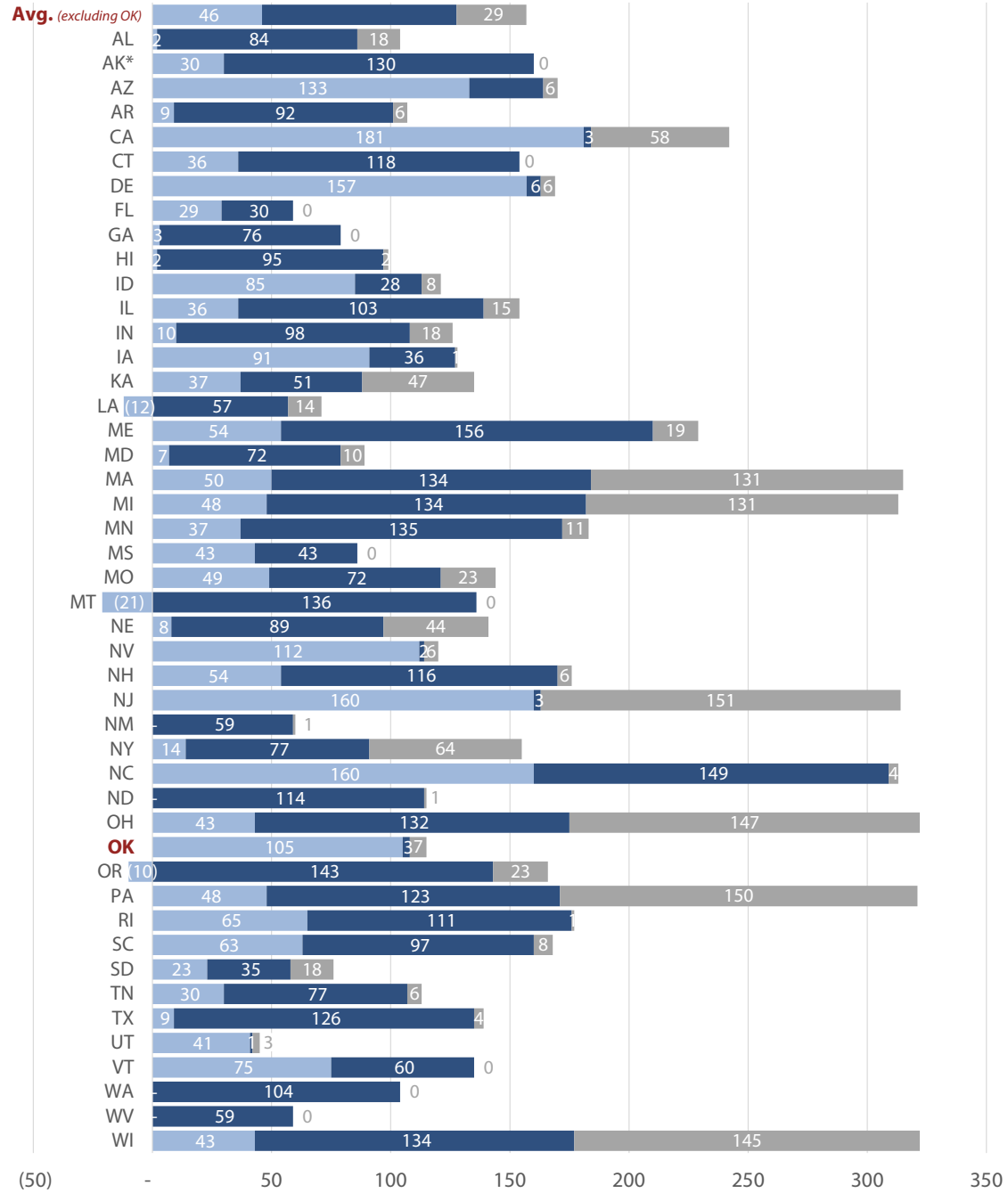
Appendix A (cont.)

| Table 2: Comparable state public hearings, amendments and votes | | | | | |
|---|--|--|---------------------|--------------|-------------|
| State | Bill tracked | Type of Bill | Hearings | Amendments | Votes |
| Alabama | SB 189 | Educ. | 0 | 2 | 9 |
| Arkansas | SB 158 | Educ. | 0 | 4 | 6 |
| Colorado | SB21-205 | General | 0 | 123 | 83 |
| Connecticut | HB 6689 | General | 8 | 2 | 5 |
| Indiana | HB 1001 | General | 3 | 89 | 35 |
| Iowa | HF 868 | Educ. | 0 | 26 | 25 |
| Kansas | HB 2397/HB 2007 | General | 0 | 5 | 8 |
| Louisiana | HB 1 | General | 0 | 4 | 5 |
| Mississippi | HB 1387 | Educ. | 0 | 0 | 7 |
| Missouri | HB 2 | Educ. | 0 | 14 | 6 |
| Montana | HB 2 | General | 40 | 30 | 46 |
| New Mexico | HB 2 | General | 0 | 9 | 4 |
| North Carolina | SB 105 | General | 0 | 33 | 48 |
| North Dakota | HB 1013 | Educ. | 4 | 0 | 7 |
| Oregon | SB 5514 | Educ. | 3 | 0 | 4 |
| South Carolina | HB 4100 | General | 0 | 43 | 382 |
| Tennessee | SB 912 | Educ. | 0 | 14 | 11 |
| Texas | SB 1 | General | 11 | 175 | 17 |
| Utah | HB 2 | Educ. | 0 | 9 | 3 |
| West Virginia | HB 2022 | General | 0 | 11 | 9 |
| | 20 | 11 General | 6 with hearings | 17 w/ amend. | |
| | | 9 Education | 14 without hearings | 3 w/o amend. | |
| | | | Average 12 | Average 35 | Average 36 |
| | | | Minimum 3 | Minimum 1 | Minimum 3 |
| | | | Maximum 40 | Maximum 175 | Maximum 382 |
| Oklahoma | HB 2900 | General | 0 | 0 | 4 |
| Key/Notes | | | | | |
| Reason for Inclusion | General Educ. | Comprehensive bill including most of the state's agencies and budget For states that pass individual budgets, bill containing K-12 education budget was tracked | | | |
| Hearings | Number of public hearings at which someone other than legislators and state staff testified Hearings were not counted if agendas, minutes, or video could not confirm there was outside testimony | | | | |
| Amendments | Any amendment that was offered, whether approved or not, in committee or on the floor. Excludes amendments that were committee or floor substitutes, which replaced entire bill | | | | |
| Votes | Committee and floor votes on budgets or amendments in both houses of the legislature. Excludes procedural votes. | | | | |

Appendix B

State Budget Actions, 2021 Session

■ Days before introduction ■ Public consideration ■ Days after completion



Appendix B (cont.)

Table 3: 50-state schedule of legislative session and budget introduction and approval

| State | Session began | Budget Introduced | Budget Approved | Session Ended | Days Before Intro. | Public Consideration | Days After Approval |
|-------|---------------|-------------------|-----------------|---------------|--------------------|----------------------|---------------------|
| AL | 2/2/2021 | 2/4/2021 | 4/29/2021 | 5/17/2021 | 2 | 84 | 18 |
| AK* | 1/19/2021 | 2/18/2021 | 6/28/2021 | 6/28/2021 | 30 | 130 | 0 |
| AZ | 1/11/2021 | 5/24/2021 | 6/24/2021 | 6/30/2021 | 133 | 31 | 6 |
| AR | 1/11/2021 | 1/20/2021 | 4/22/2021 | 4/28/2021 | 9 | 92 | 6 |
| CA | 1/11/2021 | 7/11/2021 | 7/14/2021 | 9/10/2021 | 181 | 3 | 58 |
| CO | 1/13/2021 | 4/5/2021 | 4/30/2021 | 6/8/2021 | 82 | 25 | 39 |
| CT | 1/6/2021 | 2/11/2021 | 6/9/2021 | 6/9/2021 | 36 | 118 | 0 |
| DE | 1/12/2021 | 6/18/2021 | 6/24/2021 | 6/30/2021 | 157 | 6 | 6 |
| FL | 3/2/2021 | 3/31/2021 | 4/30/2021 | 4/30/2021 | 29 | 30 | 0 |
| GA | 1/11/2021 | 1/14/2021 | 3/31/2021 | 3/31/2021 | 3 | 76 | 0 |
| HI | 1/20/2021 | 1/22/2021 | 4/27/2021 | 4/29/2021 | 2 | 95 | 2 |
| ID | 1/11/2021 | 4/6/2021 | 5/4/2021 | 5/12/2021 | 85 | 28 | 8 |
| IL | 1/13/2021 | 2/18/2021 | 6/1/2021 | 6/16/2021 | 36 | 103 | 15 |
| IN | 1/4/2021 | 1/14/2021 | 4/22/2021 | 5/10/2021 | 10 | 98 | 18 |
| IA | 1/11/2021 | 4/12/2021 | 5/18/2021 | 5/19/2021 | 91 | 36 | 1 |
| KA | 1/11/2021 | 2/17/2021 | 4/9/2021 | 5/26/2021 | 37 | 51 | 47 |
| LA | 4/12/2021 | 3/31/2021 | 5/27/2021 | 6/10/2021 | -12 | 57 | 14 |
| ME | 12/2/2020 | 1/25/2021 | 6/30/2021 | 7/19/2021 | 54 | 156 | 19 |
| MD | 1/13/2021 | 1/20/2021 | 4/2/2021 | 4/12/2021 | 7 | 72 | 10 |
| MA | 1/6/2021 | 2/25/2021 | 7/9/2021 | 11/17/2021 | 50 | 134 | 131 |
| MI | 1/13/2021 | 3/2/2021 | 7/14/2021 | | 48 | 134 | 131 |
| MN | 1/5/2021 | 2/11/2021 | 6/26/2021 | 7/7/2021 | 37 | 135 | 11 |
| MS | 1/5/2021 | 2/17/2021 | 4/1/2021 | 4/1/2021 | 43 | 43 | 0 |
| MO | 1/6/2021 | 2/24/2021 | 5/7/2021 | 5/30/2021 | 49 | 72 | 23 |
| MT | 1/4/2021 | 12/14/2020 | 4/29/2021 | 4/29/2021 | -21 | 136 | 0 |
| NE | 1/6/2021 | 1/14/2021 | 4/13/2021 | 5/27/2021 | 8 | 89 | 44 |
| NV | 2/1/2021 | 5/24/2021 | 5/26/2021 | 6/1/2021 | 112 | 2 | 6 |
| NH | 1/6/2021 | 3/1/2021 | 6/25/2021 | 7/1/2021 | 54 | 116 | 6 |
| NJ | 1/12/2021 | 6/21/2021 | 6/24/2021 | | 160 | 3 | 151 |
| NM | 1/19/2021 | 1/19/2021 | 3/19/2021 | 3/20/2021 | 0 | 59 | 1 |
| NY | 1/6/2021 | 1/20/2021 | 4/7/2021 | 6/10/2021 | 14 | 77 | 64 |
| NC | 1/13/2021 | 6/22/2021 | 11/18/2021 | | 160 | 149 | 4 |
| ND | 1/5/2021 | 1/5/2021 | 4/29/2021 | 4/30/2021 | 0 | 114 | 1 |

Table 3 continued on next page

Appendix B (cont.)

| Table 3: 50-state schedule of legislative session and budget introduction and approval (cont.) | | | | | | | |
|--|-----------------|------------------|------------------|------------------|------------|----------|----------|
| OH | 1/4/2021 | 2/16/2021 | 6/28/2021 | | 43 | 132 | 147 |
| OR | 1/21/2021 | 1/11/2021 | 6/3/2021 | 6/26/2021 | -10 | 143 | 23 |
| PA | 1/5/2021 | 2/22/2021 | 6/25/2021 | | 48 | 123 | 150 |
| RI | 1/5/2021 | 3/11/2021 | 6/30/2021 | 7/1/2021 | 65 | 111 | 1 |
| SC | 1/12/2021 | 3/16/2021 | 6/21/2021 | 6/29/2021 | 63 | 97 | 8 |
| SD | 1/12/2021 | 2/4/2021 | 3/11/2021 | 3/29/2021 | 23 | 35 | 18 |
| TN | 1/12/2021 | 2/11/2021 | 4/29/2021 | 5/5/2021 | 30 | 77 | 6 |
| TX | 1/12/2021 | 1/21/2021 | 5/27/2021 | 5/31/2021 | 9 | 126 | 4 |
| UT | 1/19/2021 | 3/1/2021 | 3/2/2021 | 3/5/2021 | 41 | 1 | 3 |
| VT | 1/6/2021 | 3/22/2021 | 5/21/2021 | 5/21/2021 | 75 | 60 | 0 |
| WA | 1/11/2021 | 1/11/2021 | 4/25/2021 | 4/25/2021 | 0 | 104 | 0 |
| WV | 2/10/2021 | 2/10/2021 | 4/10/2021 | 4/10/2021 | 0 | 59 | 0 |
| WI | 1/4/2021 | 2/16/2021 | 6/30/2021 | | 43 | 134 | 145 |
| Average | | | | | 46 | 82 | 29 |
| Minimum | | | | | -21 | 1 | 0 |
| Maximum | | | | | 181 | 156 | 151 |
| OK | 2/1/2021 | 5/17/2021 | 5/20/2021 | 5/27/2021 | 105 | 3 | 7 |

| Key/Notes | |
|--------------------------|--|
| Session began | Source: National Conference of State Legislatures |
| Budget introduced | The date a budget bill was released with full details and appropriated amount (excludes "shell bills") |
| Budget approved | The date a budget is finally adopted by both houses of the legislator before being sent to the governor |
| Session ended | Source: National Conference of State Legislatures. Where blank, legislature is still in session (though possibly recessed) |
| Days before introduction | Calendar days from Session began to Budget introduced |
| Public consideration | Calendar days from Budget introduced to Budget approved |
| Days after approval | Calendar days from Budget approved to Session ended (or 11/22/21 for states where legislature is still in session) |



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