

ENGROSSED HOUSE AMENDMENTS
TO
ENGROSSED SENATE BILL NO. 965

BY: HENDRICK of the SENATE
and
GLOVER of the HOUSE

(REVENUE AND TAXATION - AMENDING 68 O.S. 1991,
SECTIONS 1352 AND 2375 - SALES AND INCOME
TAXES - ASSESSMENT OR REFUND OF INCOME TAX MAY
BE MADE AFTER EXPIRATION OF CERTAIN PERIOD
UNDER CERTAIN CIRCUMSTANCES -
EMERGENCY)

AMENDMENT NO. 1. Page 1, lines 7 through 12, restore the stricken
title to read

AN ACT RELATING TO REVENUE AND TAXATION; AMENDING 68
O.S. 1991, SECTIONS 1352 AND 2375, WHICH RELATE TO
SALES AND INCOME TAXES; DEFINING TERM; PROVIDING
THAT ASSESSMENT OR REFUND OF INCOME TAX MAY BE MADE
AFTER EXPIRATION OF CERTAIN PERIOD UNDER CERTAIN
CIRCUMSTANCES AND ONLY AFTER CERTAIN DETERMINATION
IS MADE; AUTHORIZING OKLAHOMA TAX COMMISSION TO
AUDIT EACH ITEM OF TAXABLE INCOME, EXPENSE, CREDITS
OR CERTAIN OTHER MATTERS UNDER CERTAIN
CIRCUMSTANCES; AND DECLARING AN EMERGENCY."

AMENDMENT NO. 2. Page 9, Section 2, lines 15 and 18, after the word
"allocation" on line 15 and after the word

"allocation" and before the word "between" on line
18, insert the words "and/or apportionment"

Passed the House of Representatives the 15th day of April, 1992.

Speaker of the House of
Representatives

Passed the Senate the ____ day of _____, 1992.

President of the Senate