

STATE OF OKLAHOMA

1st Session of the 43rd Legislature (1991)

SENATE BILL NO. 328

BY: SNYDER

AS INTRODUCED

AN ACT RELATING TO PUBLIC LANDS; REQUIRING THE COMMISSIONERS OF THE LAND OFFICE TO RECOVER CERTAIN TAXES PAID ON OIL AND GAS ROYALTY FROM THE OKLAHOMA TAX COMMISSION; REQUIRING COMMISSIONERS OF THE LAND OFFICE TO MAKE CERTAIN REQUEST; DIRECTING THE OKLAHOMA TAX COMMISSION TO REMIT CERTAIN MONIES TO THE COMMISSIONERS OF THE LAND OFFICE; MAKING CERTAIN PERSONS LIABLE TO THE COMMISSIONERS OF THE LAND OFFICE FOR INTEREST; PROVIDING FOR CODIFICATION; AND DECLARING AN EMERGENCY.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 294 of Title 64, unless there is created a duplication in numbering, reads as follows:

A. If any person responsible for paying oil and gas royalty to the Commissioners of the Land Office has paid, or caused to be paid, or pays, or causes to be paid, to the Oklahoma Tax Commission, gross production tax, pursuant to Section 1001 of Title 68 of the Oklahoma Statutes, petroleum excise tax, pursuant to Section 1101 of Title 68 of the Oklahoma Statutes, excise tax on gas, pursuant to Section

1102 of Title 68 of the Oklahoma Statutes, or conservation excise tax pursuant to Section 1108 of Title 68 of the Oklahoma Statutes, on said royalty, the Commissioners of the Land Office shall recover the taxes so paid directly from the Oklahoma Tax Commission.

B. Upon written request by the Commissioners of the Land Office, the Oklahoma Tax Commission shall pay to the Commissioners of the Land Office any gross production tax, pursuant to Section 1001 of Title 68 of the Oklahoma Statutes, petroleum excise tax, pursuant to Section 1101 of Title 68 of the Oklahoma Statutes, excise tax on gas, pursuant to Section 1102 of Title 68 of the Oklahoma Statutes, or conservation excise tax, pursuant to Section 1108 of Title 68 of the Oklahoma Statutes, paid on oil and gas royalty due to the Commissioners of the Land Office.

C. Any person responsible for paying oil and gas royalty to the Commissioners of the Land Office who has paid, or caused to be paid, or pays, or causes to be paid, to the Oklahoma Tax Commission, gross production tax, pursuant to Section 1001 of Title 68 of the Oklahoma Statutes, petroleum excise tax, pursuant to Section 1101 of Title 68 of the Oklahoma Statutes, excise tax on gas, pursuant to Section 1102 of Title 68 of the Oklahoma Statutes, or conservation excise tax, pursuant to Section 1108 of Title 68 of the Oklahoma Statutes, on said royalty, shall be liable to the Commissioners of the Land Office for interest thereon, pursuant to the provisions of Section 293 of Title 64 of the Oklahoma Statutes.

SECTION 2. 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.