

STATE OF OKLAHOMA

2nd Session of the 44th Legislature (1994)

HOUSE BILL NO. 2420

By: Henshaw

AS INTRODUCED

An Act relating to an informational publication;  
requiring preparation and distribution of  
publication containing information about regulatory  
compliance; requiring distribution of publication  
upon registration by business entities with the  
Oklahoma Tax Commission; specifying content of  
publication; requiring assistance by Oklahoma Tax  
Commission and other state governmental entities;  
defining term; providing for codification; and  
providing an effective date.

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 5003.11 of Title 74, unless  
there is created a duplication in numbering, reads as follows:

A. The Oklahoma Department of Commerce shall prepare a  
publication which shall be provided to a person responsible for  
registration of a new business entity with the Oklahoma Tax  
Commission at the time the registration is filed with the Oklahoma  
Tax Commission. The Department of Commerce shall supply the  
Oklahoma Tax Commission with a sufficient number of the publications

required by this section to provide the number of documents required.

B. The publication shall include information which identifies agencies, boards, commissions, departments or other entities of state government with which the new business entity may be required to register or with which the new business entity may be required to file forms or other documents as may be required by law. The publication shall provide the official name of the state governmental entity, a mailing address for such entity, the latest available phone number for such entity through which general information may be obtained by the new business entity, the general area of regulatory responsibility over which the state governmental entity exercises its jurisdiction, and such other material and information as the Department of Commerce may include.

C. The publication shall be designed to assist the owners, operators, agents or representatives of the new business entity with:

1. The proper organization of the entity;
2. Identification of all state governmental taxing authorities to which the entity may be required to report on a periodic basis;
3. Proper collection and reporting of any fee, tax or other charge;
4. Registration of the business entity or its employees or both with any state governmental entity exercising jurisdiction over employment relationships between the business entity and its labor force or any form of taxing authority based upon such employment relationships;
5. Identification of entities responsible for environmental regulation; and
6. Such other areas of information which the Department of Commerce may include to achieve the goal of fully informing the new business entity of its obligations with respect to filing,

registration, reporting, state and local tax collection and remittance and compliance with laws regulating business activity within the State of Oklahoma.

D. The Oklahoma Tax Commission shall provide such assistance as may be required by the Department of Commerce in order to prepare and revise the publication. The Oklahoma Tax Commission shall provide one (1) copy of the publication to each owner, operator, representative or other agent of a business entity which initially registers to do business upon any form used by the Commission for such purpose. The publication need not be provided upon a change in the form of the business entity, but shall be provided if a new registration is required due to a change in business ownership.

E. All agencies, boards, commissions, departments and other entities of state government shall provide such assistance as may be required by the Department of Commerce in order to prepare and publish the publication required by this section.

F. For purposes of this section, "business entity" means a sole proprietorship, general partnership, limited partnership, corporation, business trust, joint venture, limited liability company or any other form of entity, whether alone or in combination, through which business may be conducted.

SECTION 2. This act shall become effective September 1, 1994.

44-2-8030

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