

SHORT TITLE: Directing Oklahoma Tax Commission to establish  
Taxpayer Bill of Rights; distribution.

STATE OF OKLAHOMA

2nd Session of the 44th Legislature (1994)

SENATE JOINT  
RESOLUTION NO. 31

By: Taylor

AS INTRODUCED

A Joint Resolution directing Oklahoma Tax Commission to promulgate "Taxpayer Bill of Rights" and to develop programs and materials to communicate with taxpayers; specifying what Taxpayer Bill of Rights may include; and directing distribution.

WHEREAS, the government of the State of Oklahoma has a responsibility to all citizens of this state to ensure that they are treated fairly, equitably and with respect by all agencies of state government; and

WHEREAS, the Oklahoma Tax Commission is to be commended for its emphasis on service to taxpayers and for its dedication to the principles of a just and fair tax system for the citizens of this state; and

WHEREAS, it is the intent of the Oklahoma Legislature that the Oklahoma Tax Commission continue to expand upon such efforts, with the specific goals of informing taxpayers of their rights under the laws of this state, fostering trust between taxpayers and state government, establishing and distributing clear, concise rules and procedures necessary to comply with the tax laws, and treating taxpayers as "customers", giving them the respect they demand and deserve.

NOW, THEREFORE, BE IT RESOLVED BY THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE 2ND SESSION OF THE 44TH OKLAHOMA LEGISLATURE:

SECTION 1. The Oklahoma Tax Commission is hereby directed to promulgate a "Taxpayer Bill of Rights", and to develop information, education and service programs and materials in order to communicate to the taxpayers of this state their rights under the law. The Taxpayer Bill of Rights may include, but shall not be limited to, the following:

1. A statement of the basic principles that underlie the Oklahoma tax system;

2. An explanation of the relationship between and the responsibilities of the Oklahoma Tax Commission, the Internal Revenue Service, and municipal and county tax assessment or collection agencies;

3. Information on taxpayer assistance or education programs;

4. Methods that exist for evaluation of the performance and operations of the Oklahoma Tax Commission;

5. Information on dates upon which taxes are due or delinquent, circumstances under which such dates may be extended, amounts of penalties or interest authorized by law and circumstances under which such penalties or interest may be waived, statutes of limitations, and appeal or hearing procedures;

6. Provisions relating to confidentiality of records and files of the Oklahoma Tax Commission;

7. An explanation of the circumstances under which garnishment proceedings may be instituted or a lien attached to money, property, or other assets and the circumstances under which the same may be seized by and forfeited to the state;

8. An explanation of the circumstances under which books, records, or other property may be inspected by the Oklahoma Tax Commission;

9. Provisions relating to tax refunds or overpayments, including a statement of the rates of interest payable to taxpayers on such refunds or overpayments;

10. Provisions for notice to taxpayers of taxes due, changes in state tax laws or other information to assist taxpayers;

11. An explanation of the taxpayer assistance program authorized pursuant to Section 256 of Title 68 of the Oklahoma Statutes, including the toll-free telephone numbers for taxpayers to obtain assistance; and

12. Such other rights granted to taxpayers under the laws of this state.

SECTION 2. The Secretary of State shall distribute a copy of this resolution to the Oklahoma Tax Commission.

44-2-1406

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