

ENGROSSED HOUSE
BILL NO. 2754

By: Langmacher, Adair,
Bastin, Fields, Glover,
Hefner and Seikel of the
House

and

Wilkerson of the Senate

(revenue and taxation - amending 68 O.S., Section 206.1 -
examinations and inspections outside the state -
effective date)

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

SECTION 1. AMENDATORY 68 O.S. 1991, Section 206.1, is
amended to read as follows:

Section 206.1 ~~A.~~ When it is deemed advisable by the Tax
Commission to examine or inspect the books and records of any
taxpayer at a location outside this state, the necessary and
reasonable expenses of the Commission or its employees incurred in
the examination or inspection shall be ~~chargeable to such taxpayer.~~
~~In addition, the taxpayer shall be charged with the necessary and~~
~~reasonable travel expenses of such personnel~~ reimbursed.

Reimbursements ~~made by the taxpayer~~ for all necessary and reasonable
expenses provided for in this ~~subsection~~ section may exceed the
limits authorized by the State Travel Reimbursement Act. ~~However,~~
~~the taxpayer may elect in writing to deliver all books and records~~
~~determined to be necessary by the examiner to the Office of the Tax~~
~~Commission or to an office of the taxpayer located in Oklahoma.~~

~~B. The collection and enforcement procedures provided for by the Uniform Tax Procedure Code shall apply to the expenses provided for in subsection A of this section.~~

~~C. All such expenses shall be paid to the Tax Commission within thirty (30) days from and after invoice date and shall be deposited into the Oklahoma Tax Commission Revolving Fund to be used to defer the cost of travel and to enhance the examining and auditing ability of the Tax Commission.~~

SECTION 2. This act shall become effective November 1, 1998.

Passed the House of Representatives the 25th day of February, 1998.

Speaker of the House of Representatives

Passed the Senate the ____ day of _____, 1998.

President of the Senate