

ENGROSSED HOUSE  
BILL NO. 3069

By: Hamilton and Settle of  
the House

and

Haney and Hobson of the  
Senate

( revenue and taxation - amending 68 O.S., Section 227.1 -  
process for obtaining refund - effective date - emergency  
)

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

SECTION 1. AMENDATORY Section 36, Chapter 278, O.S.L.  
1994 (68 O.S. Supp. 1997, Section 227.1), is amended to read as  
follows:

Section 227.1 A. Notwithstanding the provisions of  
any state tax law relating to or providing for the  
refund of taxes erroneously paid, no taxpayer shall  
be entitled to nor be allowed any refund of taxes,  
penalties or interest paid pursuant to a state tax  
law subsequently determined by a final decision of  
a court of competent jurisdiction to be illegal or  
invalid under the Constitution or laws of this  
state or of the United States, unless such taxpayer  
shall have timely availed himself or herself of the  
remedies and procedures provided by Section 207,  
221, 226 or 815 of Title 68 of the Oklahoma

Statutes to protest or challenge such tax, or, where the remedies provided by such sections are unavailable because the tax has not yet been assessed or proposed against such taxpayer, such taxpayer shall have brought an action for declaratory judgment in the district court to declare such tax or tax law illegal or invalid.

B. The provisions of this section shall apply to all state taxes, and shall also apply to the refund of any tax imposed by any municipality or county of this state where, under applicable law, such tax is collected by the ~~Oklahoma~~ Tax Commission.

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

SECTION 3. 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.

Passed the House of Representatives the 26th day of February, 1998.

Speaker of the House of Representatives

Passed the Senate the \_\_\_\_ day of \_\_\_\_\_, 1998.

President of the Senate