

ENROLLED HOUSE
BILL NO. 2427

By: Ervin of the House

and

Wilkerson of the Senate

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 258, which relates to service of summons or notice in state tax proceedings; permitting employees of the Oklahoma Tax Commission to serve necessary summons; deleting certain limiting language; deleting requirement that only certain employees perform such service; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 1991, Section 258, is amended to read as follows:

Section 258. Notwithstanding the provisions of any statute to the contrary, employees of the Tax Commission may, ~~except as otherwise provided in this section,~~ personally serve the necessary summons or notice issued for any hearing, civil proceeding, or criminal proceeding initiated by the Tax Commission pursuant to any state tax law; ~~however, such service authorized by this section shall be performed only by an employee of the Enforcement Division of the Tax Commission.~~ Service by the Tax Commission pursuant to this section shall have the same force and effect as if such service had been made by any other person authorized by law to perform such service. The provisions of this section shall not authorize the execution of tax warrants by the Tax Commission.

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

Passed the House of Representatives the 2nd day of March, 1998.

Speaker of the House of
Representatives

Passed the Senate the 1st day of April, 1998.

President of the Senate