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STATE OF OKLAHOMA

1st Session of the 46th Legislature (1997)

HOUSE BILL NO. 1807

By: Langmacher of the House

and

Wilkerson of the Senate

AS INTRODUCED

An Act relating to revenue and taxation; amending 68

O.S. 1991, Section 203, which relates to enforcement of tax code by Oklahoma Tax Commission; modifying language; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 1991, Section 203, is amended to read as follows:

Section 203. The Tax Commission is hereby authorized to enforce the provisions of this Code and to promulgate and enforce any reasonable rules ~~and regulations~~ with respect ~~thereto~~ to this Code. The Tax Commission may also prescribe, promulgate and enforce all necessary rules ~~and regulations~~ for the purpose of making and filing of all reports required under any state tax law, and such rules ~~and regulations~~ as may be necessary to ascertain and compute the tax payable by any taxpayer subject to taxation under any state tax law; and may, at all times, exercise such authority as may be necessary to administer and enforce each and every provision of any state tax law.

SECTION 2. This act shall become effective November 1, 1997.

46-1-5196

JAF