

STATE OF OKLAHOMA

1st Session of the 46th Legislature (1997)

HOUSE BILL NO. 1896

By: Hamilton and Settle of the
House

and

Haney and Hobson of the
Senate

AS INTRODUCED

An Act relating to revenue and taxation; amending
Section 36, Chapter 278, O.S.L. 1994 (68 O.S. Supp.
1996, Section 227.1), which relates to the process
for obtaining refund of amounts paid; modifying
terms; providing an effective date; and declaring
an 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. 1996, 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 November 1, 1997.

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.

46-1-10075

JB