
SHORT TITLE: Revenue and taxation; taxpayer responsible for actions of agent, accountant, attorney or representative thereof; codification; effective date.

STATE OF OKLAHOMA

1st Session of the 46th Legislature (1997)

SENATE BILL NO. 492

By: Ford

AS INTRODUCED

An Act relating to revenue and taxation; providing that taxpayer responsible for actions of agent, accountant, attorney or representative thereof; deeming misrepresentations and material omissions by agent, accountant, attorney or representative to be those of taxpayer; and providing an effective date.

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

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 2880.2 of Title 68, unless there is created a duplication in numbering, reads as follows:

In any action before the county assessor, the county board of equalization, the district court, the Court of Tax Review or the Supreme Court on a matter arising pursuant to the Ad Valorem Tax Code, Section 2801 et seq. of Title 68 of the Oklahoma Statutes, the taxpayer shall be responsible for the actions of any person acting as an agent, accountant, attorney or other representative of the taxpayer. Misrepresentations and material omissions by an agent, accountant, attorney or other representative of the taxpayer shall be deemed to be the misrepresentations and material omissions of the taxpayer.

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

46-1-0558

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