

STATE OF OKLAHOMA

1st Session of the 48th Legislature (2001)

SENATE BILL 138

By: Williams

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 218, which relates to the Uniform Tax Procedure Code; clarifying 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 218, is amended to read as follows:

Section 218. A. All remittances of taxes and fees under any state tax law or ~~this~~ the Uniform Tax Procedure Code, shall be made payable to the Oklahoma Tax Commission, at Oklahoma City, Oklahoma, by bank draft, check, cashier's check, money order, money, or nationally recognized credit or debit card. The Tax Commission shall issue its receipt for cash or money payment to the taxpayer. If payment is made by a credit or debit card, the ~~Oklahoma~~ Tax Commission may add an amount equal to the amount of the service charge incurred, not to exceed four percent (4%) of the amount of such payment as a service charge for the acceptance of such card. For purposes of this paragraph, "nationally recognized credit or debit card" means any instrument or device, whether known as a credit card, credit plate, charge plate, debit card, or by any other name, issued with or without fee by an issuer for the use of the cardholder in obtaining goods, services or anything of value on credit which is accepted by over one thousand merchants in this state. The ~~Oklahoma~~ Tax Commission shall determine which nationally recognized cards will be accepted. However, the ~~Oklahoma~~ Tax

Commission must ensure that no loss of state revenue will occur by the use of such card. The ~~Oklahoma~~ Tax Commission shall promulgate rules to allow for the orderly implementation of payment by credit or debit cards.

B. No remittance other than cash shall be final discharge of liability due the Tax Commission unless and until it shall have been paid in cash. All money collected shall be deposited with the State Treasurer to be distributed as provided by the state tax law under which the tax was levied.

C. There shall be assessed, in addition to any other penalties provided for by law, an administrative service fee of Twenty-five Dollars (\$25.00) for each check returned to the Tax Commission or any agent thereof by reason of the refusal of the bank upon which such check was drawn to honor the same. However, the fee provided in this subsection shall not be assessed for any check returned because of "insufficient funds" unless the check has been presented to the bank two times and payment declined by the bank.

D. Upon the return of any check by reason of the refusal of the bank upon which such check was drawn to honor the same, the Tax Commission may file a bogus check complaint with the appropriate district attorney who shall refer the complaint to the Bogus Check Restitution Program established by Section 111 of Title 22 of the Oklahoma Statutes. Funds collected through the program after collection of the fee authorized by Section 114 of Title 22 of the Oklahoma Statutes for deposit in the Bogus Check Restitution Program Fund in the county treasury shall be transmitted to the Tax Commission and credited to the tax liability for which the returned check was drawn and to the administrative service fee provided by this section.

E. Any remittances for registration fees, license plates or decals or excise taxes as required by the provisions of the Oklahoma Vehicle License and Registration Act and Sections 2101 through 2110

of this title may be paid by a nationally recognized credit card pursuant to the provisions of Section 1144 of Title 47 of the Oklahoma Statutes.

SECTION 2. This act shall become effective November 1, 2001.

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