

ENROLLED HOUSE  
BILL NO. 1658

By: Liotta of the House

and

Pruitt of the Senate

An Act relating to insurance; providing for refund of erroneously paid premium tax; providing for filing of claim; providing for requirements of filing claim; allowing taxpayer to request hearing; requiring Insurance Commissioner to set hearing within certain time of request; providing for codification; 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 624.2 of Title 36, unless there is created a duplication in numbering, reads as follows:

A. Any taxpayer who has paid to the State of Oklahoma, through error of fact, or computation, or misinterpretation of law, any premium tax collected by the Oklahoma Insurance Commissioner may, as hereinafter provided, be refunded the amount of such tax so erroneously paid, without interest.

B. Any taxpayer who has so paid any such premium tax may, within three (3) years from the date of payment thereof, file with the Insurance Commissioner a verified claim for refund of such tax so erroneously paid. The Insurance Commissioner may accept an amended premium report or return as a verified claim for refund if the amended report or return establishes a liability less than the original report or return previously filed.

C. Said claim so filed with the Insurance Commissioner, except for an amended report or return, shall specify the name of the taxpayer, certificate of authority or license number of the taxpayer, the time when and period for which said premium tax was paid, the nature and kind of premium tax so paid, the amount of the premium tax which said taxpayer claimed was erroneously paid, the grounds upon which a refund is sought, and such other information or data relative to such payment as may be necessary to an adjustment thereof by the Insurance Commissioner. It shall be the duty of the Insurance Commissioner to determine what amount of refund, if any, is due as soon as practicable, but no later than ninety (90) days after such claim has been filed, and advise the taxpayer about the correctness of the taxpayer's claim, and the claim for refund shall be approved or denied by written notice to the taxpayer.

D. If the claim for refund is denied, the taxpayer may file a demand for hearing with the Insurance Commissioner. The demand for

hearing must be filed on or before the thirtieth day after the date the notice of denial was mailed. If the taxpayer fails to file a demand for hearing, the claim for refund shall be barred.

E. Upon the taxpayer's timely filing of a demand for hearing, the Insurance Commissioner shall set a date for hearing upon the claim for refund which date shall not be later than sixty (60) days from the date the demand for hearing was mailed. The taxpayer shall be notified of the time and place of the hearing. The hearing may be held after the sixty-day period provided by this subsection upon agreement of the taxpayer.

SECTION 2. This act shall become effective November 1, 2003.

Passed the House of Representatives the 12th day of March, 2003.

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Presiding Officer of the House of  
Representatives

Passed the Senate the 15th day of April, 2003.

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Presiding Officer of the Senate