

**EHB 1658**

**THE STATE SENATE**  
**Tuesday, April 1, 2003**

**ENGROSSED**

**House Bill No. 1658**

ENGROSSED 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

1 the amended report or return establishes a liability less than the  
2 original report or return previously filed.

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

17 D. If the claim for refund is denied, the taxpayer may file a  
18 demand for hearing with the Insurance Commissioner. The demand for  
19 hearing must be filed on or before the thirtieth day after the date  
20 the notice of denial was mailed. If the taxpayer fails to file a  
21 demand for hearing, the claim for refund shall be barred.

22 E. Upon the taxpayer's timely filing of a demand for hearing,  
23 the Insurance Commissioner shall set a date for hearing upon the

1 claim for refund which date shall not be later than sixty (60) days  
2 from the date the demand for hearing was mailed. The taxpayer shall  
3 be notified of the time and place of the hearing. The hearing may  
4 be held after the sixty-day period provided by this subsection upon  
5 agreement of the taxpayer.

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

7 COMMITTEE REPORT BY: COMMITTEE ON BUSINESS & LABOR, dated 3-31-03 -  
8 DO PASS.