

An Act relating to administrative hearings; creating the State Office of Tax Administrative Hearings Act; providing short title; stating purpose; defining terms; creating the State Office of Tax Administrative Hearings within the executive department; providing for judicial authority; providing for jurisdiction; providing for headquarters and other offices; providing for obtaining office space and other facilities; providing that the Office shall not be subject to the Oklahoma Sunset Law; providing that records are open records, with exceptions; providing for travel reimbursement; providing for the position of Chief Tax Administrative Law Judge; providing for appointment and term of office; providing for filling of vacancies; providing for qualifications; providing for removal from office; providing powers and duties of the Chief Tax Administrative Law Judge; providing for compensation and benefits; providing for an Administrator for the State Office of Tax Administrative Hearings; providing powers and duties of the Administrator; providing for compensation and benefits; providing for administrative law judges; providing qualifications for administrative law judges; providing for compensation and benefits; providing that administrative law judges are in the unclassified service; providing that administrative law judges are only under the supervision of the Chief Tax Administrative Law Judge; providing for part-time administrative law judges; prohibiting practice of law by the Chief Tax Administrative Law Judge and full-time administrative law judges; providing that the Code of Judicial Conduct applies to the Chief Tax Administrative Law Judge and administrative law judges; providing for assignment of cases, with exceptions; creating the State Office of Administrative Hearings Revolving Fund; providing for jurisdiction of the State Office of Tax Administrative Hearings; providing venue for hearings; providing for rules for pleadings; providing that hearing shall be held pursuant to the Administrative Procedures Act, rules of the State Office of Administrative Hearings, and applicable laws; providing for actions by the administrative law judge; requiring final decisions to be in writing and to include certain information; providing for reference of cases and other matters to the State Office of Administrative Hearings; providing for cases or other matters pending before a certain time; providing for transfer of certain materials to the State Office of Administrative Hearings; providing for transfer of certain employees from the Oklahoma Tax Commission to the State Office of Administrative Hearings; providing for the transfer of certain equipment and other property; providing for transfer of unexpended funds, certain financial obligations, personnel records, leave and benefits; providing for coordination of transfer; amending 68 O.S. 2001, Section 221, as amended by Section 1, Chapter 458, O.S.L. 2002 (68 O.S. Supp. 2003, Section 221), which relates to reports or returns by taxpayers; modifying procedures for hearings and orders; amending 68 O.S. 2001, Section 227, which relates to erroneous payments of taxes and claims for refund; modifying procedure for hearings; providing for codification; and providing an effective date.