

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, Sections 207, 221, as amended by Section 1, Chapter 458, O.S.L. 2002, 225, as amended by Section 2, Chapter 458, O.S.L. 2002, 227 and 228 (68 O.S. Supp. 2005, Sections 221 and 225), which relate to reports or returns by taxpayers; modifying procedures for hearings and orders; modifying procedure for hearings related to erroneous payments of taxes and claims for refund; amending 68 O.S. 2001, Section 2373, which relates to payment of refunds; providing for hearing; allowing for payment of refund; allowing for appeal of decision or order; providing for codification; and providing an effective date.