

STATE OF OKLAHOMA

1st Session of the 50th Legislature (2005)

SENATE BILL 696

By: Rabon

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 1008a, which relates to refund of payments to Commissioners of the Land Office; updating references; deleting references to repealed and obsolete sections; and providing an effective date.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. AMENDATORY 68 O.S. 2001, Section 1008a, is amended to read as follows:

Section 1008a. A. If any person responsible for paying oil or gas royalty to the Commissioners of the Land Office has, after January 1, 1978, paid or caused to be paid, or pays, or causes to be paid, to the Oklahoma Tax Commission, gross production tax pursuant to Section 1001 of ~~Title 68 of the Oklahoma Statutes~~, this title or petroleum excise tax pursuant to Section 1102 of ~~Title 68 of the Oklahoma Statutes~~, or conservation excise tax pursuant to Section ~~1108 of Title 68 of the Oklahoma Statutes~~ this title, on such royalty, the Commissioners of the Land Office shall recover the taxes so paid directly from the ~~Oklahoma~~ Tax Commission. For the purposes of this act, the Commissioners of the Land Office shall not be subject to the time limitations for refunds of Section 227 or Section 1008 of ~~Title 68 of the Oklahoma Statutes~~ this title. Notwithstanding any other provision of the Oklahoma Statutes, the ~~Oklahoma~~ Tax Commission shall not be required to pay interest or penalties on such taxes to the Commissioners of the Land Office.

B. Upon written request and proper documentation provided by the Commissioners of the Land Office, the ~~Oklahoma~~ Tax Commission

shall pay to the Commissioners of the Land Office any gross production tax pursuant to Section 1001 of ~~Title 68 of the Oklahoma Statutes~~ this title, petroleum excise tax pursuant to Section 1101 of ~~Title 68 of the Oklahoma Statutes,~~ this title or excise tax on gas, pursuant to Section 1102 of ~~Title 68 of the Oklahoma Statutes,~~ or conservation excise tax pursuant to Section 1108 of ~~Title 68 of the Oklahoma Statutes~~ this title paid on oil or gas royalty due to the Commissioners of the Land Office. Said written request shall only be issued as the result of a determination by the Commissioners of the Land Office that erroneous payment of such gross production tax pursuant to Section 1001 of ~~Title 68 of the Oklahoma Statutes,~~ this title or excise tax on gas pursuant to Section 1102 of ~~Title 68 of the Oklahoma Statutes,~~ or conservation excise tax pursuant to Section 1108 of ~~Title 68 of the Oklahoma Statutes~~ this title has been made to the ~~Oklahoma~~ Tax Commission after January 1, 1978. Such determination by the Commissioners of the Land Office may create a presumption that the evidence upon which the Commissioners of the Land Office relied in reaching the determination of erroneous payment is correct. The ~~Oklahoma~~ Tax Commission shall not, however, be bound by the presumption of correctness but may, if the ~~Oklahoma~~ Tax Commission deems the circumstances to warrant, present evidence in rebuttal thereof.

C. ~~Any person responsible for paying oil or gas royalty to the Commissioners of the Land Office who has, after January 1, 1978, and before January 1, 1989, paid or caused to be paid, or pays, or causes to be paid, to the Oklahoma Tax Commission, gross production tax pursuant to Section 1001 of Title 68 of the Oklahoma Statutes, petroleum excise tax pursuant to Section 1101 of Title 68 of the Oklahoma Statutes, excise tax on gas pursuant to Section 1103 of Title 68 of the Oklahoma Statutes, or conservation excise tax pursuant to Section 1108 of Title 68 of the Oklahoma Statutes, on said royalty, shall be liable to the Commissioners of the Land~~

~~Office for interest thereon, pursuant to the Oklahoma Statutes. Notwithstanding any other provision of the Oklahoma Statutes, such person shall not be liable to the Commissioners of the Land Office for penalties thereon.~~

~~D.~~ Any person responsible for paying oil or gas royalty to the Commissioners of the Land Office who has, on or after January 1, 1989, paid or caused to be paid, or pays or causes to be paid, to the ~~Oklahoma~~ Tax Commission, gross production tax pursuant to Section 1001 of ~~Title 68 of the Oklahoma Statutes~~ this title, petroleum excise tax pursuant to Section 1101 of ~~Title 68 of the Oklahoma Statutes~~, this title or excise tax on gas pursuant to Section 1103 of ~~Title 68 of the Oklahoma Statutes~~, ~~or conservation excise tax pursuant to Section 1108 of Title 68 of the Oklahoma Statutes~~ this title, on said royalty, shall be liable to the Commissioners of the Land Office for interest and penalties thereon, pursuant to the Oklahoma Statutes.

~~E.~~ D. The ~~Oklahoma~~ Tax Commission is hereby authorized to make refund payments to the Commissioners of the Land Office pursuant to the provisions of this act as though the Commissioners of the Land Office were a taxpayer or tax remitter.

~~F.~~ E. Nothing in this act shall preclude the Commissioners of the Land Office from collecting royalty payments directly from their lessees or the designees of their lessees, other than as specified in this act.

SECTION 2. This act shall become effective November 1, 2005.

50-1-1312

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