

1 STATE OF OKLAHOMA

2 1st Session of the 51st Legislature (2007)

3 COMMITTEE SUBSTITUTE

4 FOR

5 HOUSE BILL NO. 1108

By: Bengé and Miller of the
House

6 and

7 Crutchfield, Johnson
(Mike), Adelson and Myers
8 of the Senate

9
10 COMMITTEE SUBSTITUTE

11 An Act relating to revenue and taxation; requiring
12 certain reports; amending 68 O.S. 2001, Section 201,
13 which relates to tax procedure; clarifying procedure;
14 providing for noncodification; providing an effective
15 date; and declaring an emergency.

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

17 SECTION 1. NEW LAW A new section of law not to be
18 codified in the Oklahoma Statutes reads as follows:

19 The Oklahoma Tax Commission shall report to the House of
20 Representatives and Senate no later than September 1 following the
21 most recent tax year the amount of utilization of electronic income
22 tax filing and the estimated processing savings resulting from such
23 utilization.

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1 SECTION 2. AMENDATORY 68 O.S. 2001, Section 201, is
2 amended to read as follows:

3 Section 201. The purpose of this article, which may be cited as
4 the "Uniform Tax Procedure Code", is to provide, so far as is
5 possible, uniform procedures and remedies with respect to all state
6 taxes. Unless otherwise expressly provided in any Oklahoma state
7 tax law, heretofore or hereafter enacted, the provisions of this
8 article shall control and shall be exclusive.

9 SECTION 3. This act shall become effective July 1, 2007.

10 SECTION 4. It being immediately necessary for the preservation
11 of the public peace, health and safety, an emergency is hereby
12 declared to exist, by reason whereof this act shall take effect and
13 be in full force from and after its passage and approval.

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