

1 STATE OF OKLAHOMA

2 2nd Session of the 51st Legislature (2008)

3 SENATE BILL 1909

By: Leftwich

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5
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68
8 O.S. 2001, Section 203, as amended by Section 2,
9 Chapter 472, O.S.L. 2003 (68 O.S. Supp. 2007, Section
10 203), which relates to uniform tax procedure;
11 updating language; and providing an effective date.

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

13 SECTION 1. AMENDATORY 68 O.S. 2001, Section 203, as
14 amended by Section 2, Chapter 472, O.S.L. 2003 (68 O.S. Supp. 2007,
15 Section 203), is amended to read as follows:

16 Section 203. The Oklahoma Tax Commission is ~~hereby~~ authorized
17 to enforce the provisions of Section 201 et seq. of this title and
18 to promulgate and enforce any reasonable rules with respect thereto.
19 The Tax Commission may also prescribe, promulgate and enforce all
20 necessary rules for the purpose of making and filing of all reports
21 required under any state tax law, and such rules as may be necessary
22 to ascertain and compute the tax payable by any taxpayer subject to
23 taxation under any state tax law; and may, at all times, exercise
24 such authority as may be necessary to administer and enforce each

1 and every provision of any state tax law. The Tax Commission is
2 further authorized to require any person filing a report or return
3 required by the provisions of any state tax law to file the report
4 or return by electronic means. The Tax Commission is also
5 authorized to allow a taxpayer to file a return on paper that is
6 required by this title to be filed electronically.

7 SECTION 2. This act shall become effective November 1, 2008.

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