

05/17/2011 10:32:07 AM

HOUSE OF REPRESENTATIVES
CONFERENCE COMMITTEE REPORT

Mr. President:
Mr. Speaker:

The Conference Committee, to which was referred

HB1903

By: Jackson of the House and Marlatt of the Senate

Title: Revenue and taxation; providing for determination of timely mailing of certain documents;
effective date.

Together with Engrossed Senate Amendments thereto, beg leave to report that we have had the same under consideration and herewith return the same with the following recommendations:

1. That the Senate recede from Amendment No. 1.

Respectfully submitted,

House Action _____ Date _____ Senate Action _____ Date _____

HOUSE CONFEREES

Christian _____

Condit

Donnie Condit

Glenn

Larry Glenn

Grau

Randon Grau

Hardin

Jay Hardin

Johnson

Glenn Johnson

Joyner

Charlie Joyner

Liebmann

Don Liebmann

Lockhart

Pat Lockhart

Martin (Scott)

Scott C. Martin

Shannon

L. Shannon

Shoemaker

Jerry Shoemaker

Wright _____

1 ENGROSSED SENATE AMENDMENT
TO
2 ENGROSSED HOUSE
BILL NO. 1903

By: Jackson of the House

and

Marlatt of the Senate

7 An Act relating to revenue and taxation; providing
8 for determination of timely mailing of certain
9 documents; providing requirements; providing
exception; addressing holiday situations; providing
for codification; and providing an effective date.

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11 AMENDMENT NO. 1. Page 1, strike the title to read

12 "[revenue and taxation - timely mailing of certain
13 documents - providing requirements - providing exception
- codification - effective date]"

14 Passed the Senate the 26th day of April, 2011.

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Presiding Officer of the Senate

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18 Passed the House of Representatives the ____ day of _____,

19 2011.

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Presiding Officer of the House
of Representatives

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1 ENGROSSED HOUSE
2 BILL NO. 1903

By: Jackson of the House

3 and

4 Marlatt of the Senate

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7 An Act relating to revenue and taxation; providing
8 for determination of timely mailing of certain
9 documents; providing requirements; providing
10 exception; addressing holiday situations; providing
11 for codification; and providing an effective date.

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

13 SECTION 1. NEW LAW A new section of law to be codified
14 in the Oklahoma Statutes as Section 2802.2 of Title 68, unless there
15 is created a duplication in numbering, reads as follows:

16 A. For any return, claim, statement, or other document required
17 to be filed with a county assessor in this state or any payment
18 required to be made to a county assessor in this state within a
19 prescribed period or on or before a prescribed date under authority
20 of the Ad Valorem Tax Code, the date of the postmark stamped on the
21 cover in which the return, claim, statement, or other document or
22 payment is mailed shall be deemed to be the date of delivery or the
23 date of payment, as the case may be.

24 B. The provisions of this section shall apply only if:

1 1. The postmark date falls within the prescribed period or on
2 or before the prescribed date for filing, including any extension,
3 of the return, claim, statement, or other document or for making
4 payment, including any extension granted for making such payment;
5 and

6 2. The return, claim, statement, or other document or payment
7 was, within the prescribed period or on or before the prescribed
8 date for filing, deposited in the mail in the United States in an
9 envelope or other appropriate wrapper, postage prepaid, properly
10 addressed to the county assessor with which the return, claim,
11 statement, or other document is required to be filed, or to which
12 the payment is required to be made.

13 C. For purposes of this section, if any return, claim,
14 statement, or other document or payment is sent by United States
15 registered mail, the registration shall be prima facie evidence that
16 the return, claim, statement, or other document or payment was
17 delivered to the county assessor to which addressed, and the date of
18 registration shall be deemed the postmark date.

19 D. The provisions of this section shall not apply with respect
20 to returns, claims, statements or other documents or payments which
21 are required under any provision of the Ad Valorem Tax Code to be
22 delivered by any method other than by mailing.

23 E. For the purposes of this section, if the prescribed period
24 ends on or the prescribed date is a legal holiday as defined by

1 Section 82.1 of Title 25 of the Oklahoma Statutes or any other day
2 when the office of the county assessor does not remain open for
3 public business until the regularly scheduled closing time, then the
4 prescribed period or prescribed date shall be extended until the end
5 of the next day upon which the office of the county assessor is open
6 for public business until the regularly scheduled closing time.

7 SECTION 2. This act shall become effective November 1, 2011.

8 Passed the House of Representatives the 17th day of March, 2011.

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Presiding Officer of the House of
Representatives

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Passed the Senate the ____ day of _____, 2011.

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Presiding Officer of the Senate

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