

1 STATE OF OKLAHOMA

2 2nd Session of the 53rd Legislature (2012)

3 COMMITTEE SUBSTITUTE  
4 FOR ENGROSSED  
5 SENATE BILL NO. 1231

By: Mazzei of the Senate

and

Dank of the House

6  
7  
8  
9 COMMITTEE SUBSTITUTE

10 [ tax administration - due dates -

11 effective date ]

12  
13  
14  
15 ~~BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:~~

16 SECTION 1. AMENDATORY 68 O.S. 2011, Section 317.5, is  
17 amended to read as follows:

18 Section 317.5 A. Prior to making delivery sales or mailing,  
19 shipping, or otherwise delivering cigarettes in connection with any  
20 such sales, every person shall file with the Oklahoma Tax Commission  
21 a statement setting forth such person's name, trade name, and the  
22 address of such person's principal place of business and any other  
23 place of business.

1 B. Not later than the ~~tenth~~ twentieth day of each calendar  
2 month, each person that has made a delivery sale or mailed, shipped  
3 or otherwise delivered cigarettes in connection with any such sale  
4 during the previous calendar month shall file with the Tax  
5 Commission a memorandum or a copy of the invoice which provides for  
6 each and every such delivery sale:

7 1. The name and address of the individual to whom such delivery  
8 sale was made;

9 2. The brand or brands of the cigarettes that were sold in such  
10 delivery sale; and

11 3. The quantity of cigarettes that were sold in such delivery  
12 sale.

13 C. Any person that satisfies the requirements of Section 376 of  
14 Title 15 of the United States Code shall be deemed to satisfy the  
15 requirements of this section.

16 SECTION 2. AMENDATORY 68 O.S. 2011, Section 413, is  
17 amended to read as follows:

18 Section 413. A. The right of a carrier in this state to carry  
19 unstamped cigars and tobacco products shall not be affected hereby;  
20 provided, that carriers delivering untaxed tobacco products to any  
21 person in this state for the purpose of selling or consuming untaxed  
22 tobacco products in this state in violation of this article shall be  
23 subject to seizure of the shipments and forfeiture of the inventory  
24 pursuant to the provisions of Section 417 of this title. Provided

1 further, that should any such carrier sell any cigars and tobacco  
2 products in this state, such sale shall be subject to the stamp tax  
3 and other provisions of this article and to the rules of the Tax  
4 Commission. The carrier transporting tobacco products and cigars to  
5 a point within this state, or a bonded warehouseman or bailee having  
6 in its possession tobacco products and cigars, shall transmit to the  
7 Tax Commission a statement of such consignment of tobacco products  
8 and cigars, showing the date, point of origin, point of delivery,  
9 and to whom delivered. All carriers or bailees or warehousemen  
10 shall permit an examination by the Tax Commission, or its agents or  
11 legally authorized representatives, of their records relating to the  
12 shipment or receipt of tobacco products and cigars. Any person who  
13 fails or refuses to transmit to the Tax Commission the aforesaid  
14 statement, or who refuses to permit the examination of his or her  
15 records by the Tax Commission or its legally authorized agents or  
16 representatives, shall be guilty of a misdemeanor and shall be  
17 subject to a fine of not to exceed Five Hundred Dollars (\$500.00)  
18 and not less than Twenty-five Dollars (\$25.00).

19 B. Wholesalers shall make a monthly report to the Tax  
20 Commission. Such report must be received in the office of the Tax  
21 Commission not later than the ~~fifteenth~~ twentieth day of each month,  
22 showing purchases and invoices of all merchandise coming under this  
23 article, for the previous month; and the report shall also show the  
24 invoice number, the name and address of the consignee and consignor,

1 the date, and such other information as may be requested by the Tax  
2 Commission. Retailers or consumers purchasing tobacco products and  
3 cigars in drop shipments shall be required to make monthly reports  
4 to the Tax Commission, as are required of wholesalers.

5 SECTION 3. AMENDATORY 68 O.S. 2011, Section 2385.3, is  
6 amended to read as follows:

7 Section 2385.3 A. Every employer required to deduct and  
8 withhold taxes under Section 2385.2 of this title shall pay over the  
9 amount so withheld as taxes to the Oklahoma Tax Commission pursuant  
10 to the schedule outlined in paragraphs 1 through 3 of this  
11 subsection, and shall file a quarterly return in such form as the  
12 Tax Commission shall prescribe ~~under the following schedule on or~~  
13 ~~before the twentieth day of the month following the close of each~~  
14 calendar quarter:

15 1. ~~Effective July 1, 1999, every employer owing an average of~~  
16 ~~Ten Thousand Dollars (\$10,000.00) or more per month in taxes in the~~  
17 ~~previous fiscal year shall pay over the amount so withheld on the~~  
18 ~~same dates as required under the Federal Semiweekly Deposit Schedule~~  
19 ~~for federal withholding taxes. For employers making payments other~~  
20 ~~than by electronic funds transfer, a withholding return shall be~~  
21 ~~filed with each payment. For employers making payments by~~  
22 ~~electronic funds transfer, a withholding return shall not be~~  
23 ~~required to be filed with each payment. A withholding return for~~  
24 ~~payments made by electronic funds transfer shall be filed monthly on~~

1 ~~or before the twentieth day of the month following the close of each~~  
2 ~~monthly period;~~

3 ~~2. Effective March 1, 2010, every Every employer required to~~  
4 ~~remit federal withholding under the Federal Semiweekly Deposit~~  
5 ~~Schedule shall pay over the amount so withheld under this subsection~~  
6 ~~A of this section on the same dates as required under the Federal~~  
7 ~~Semiweekly Deposit Schedule for federal withholding taxes. ~~For~~~~  
8 ~~employers making payments other than by electronic funds transfer, a~~  
9 ~~withholding return shall be filed with each payment. For employers~~  
10 ~~making payments by electronic funds transfer, a withholding return~~  
11 ~~shall not be required to be filed with each payment. A withholding~~  
12 ~~return for payments made by electronic funds transfer shall be filed~~  
13 ~~monthly on or before the twentieth day of the month following the~~  
14 ~~close of each monthly period;~~

15 ~~3.~~ 2. Every employer owing an average of Five Hundred Dollars  
16 (\$500.00) or more per quarter in taxes in the previous fiscal year  
17 who is not subject to the provisions of paragraph 1 ~~or 2~~ of this  
18 subsection shall pay over the amount so withheld on or before the  
19 twentieth day of each succeeding month ~~and shall file a monthly~~  
20 ~~return together with the payment; and~~

21 ~~4.~~ 3. Every employer owing an average of less than Five  
22 Hundred Dollars (\$500.00) per quarter in taxes in the previous  
23 fiscal year shall pay over the amount so withheld on or before the  
24 twentieth day of the month following the close of each succeeding

1 quarterly period and shall file a quarterly return together with the  
2 payment.

3 B. ~~Effective October 1, 2003, every employer owing an average~~  
4 ~~of Five Thousand Dollars (\$5,000.00) or more per month in taxes in~~  
5 ~~the previous fiscal year shall file returns pursuant to the Tax~~  
6 ~~Commission's electronic data interchange program. Effective March~~  
7 ~~1, 2010, every~~ Every employer subject to the provisions of paragraph  
8 2 of subsection A of this section shall file returns pursuant to the  
9 Tax Commission's electronic data interchange program.

10 C. Every employer required under Section 2385.2 of this title  
11 to deduct and withhold a tax from the wages paid an employee shall,  
12 as to the total wages paid to each employee during the calendar  
13 year, furnish to such employee, on or before January 31 of the  
14 succeeding year, a written statement showing the name of the  
15 employer, the name of the employee and the employee's social  
16 security account number, if any, the total amount of wages subject  
17 to taxation, and the total amount deducted and withheld as tax and  
18 such other information as the Tax Commission may require. If an  
19 employee's employment is terminated before the close of a calendar  
20 year, the written statement must be furnished within thirty (30)  
21 days of the date of which the last payment of wages is made.

22 D. If the Tax Commission, in any case, has justifiable reason  
23 to believe that the collection of the tax provided for in Section  
24

1 2385.2 of this title is in jeopardy, the Tax Commission may require  
2 the employer to file a return and pay the tax at any time.

3 E. Every employer who fails to withhold or pay to the Tax  
4 Commission any sums herein required to be withheld or paid shall be  
5 personally and individually liable therefor to the State of  
6 Oklahoma. The term "employer" as used in this subsection and in  
7 Section 2385.6 of this title includes an officer or employee of a  
8 corporation, manager or member of a limited liability company or a  
9 member or employee of a partnership, who as an officer or employee  
10 of a corporation, or manager or member of a limited liability  
11 company or member or employee of a partnership is under a duty to  
12 act for a corporation, limited liability company or partnership to  
13 withhold and remit withholding taxes in accordance with this section  
14 and Section 2385.2 of this title. Any sum or sums withheld in  
15 accordance with the provisions of Section 2385.2 of this title shall  
16 be deemed to be held in trust for the State of Oklahoma, and, as  
17 trustee, the employer shall have a fiduciary duty to the State of  
18 Oklahoma in regard to such sums and shall be subject to the trust  
19 laws of this state.

20 F. If any employer fails to withhold the tax required to be  
21 withheld by Section 2385.2 of this title and thereafter the income  
22 tax is paid by the employee, the tax so required to be withheld  
23 shall not be collected from the employer but such employer shall not  
24

1 be relieved from the liability for penalties or interest otherwise  
2 applicable because of such failure to withhold the tax.

3 G. Every person making payments of winnings subject to  
4 withholding shall, for each monthly period, on or before the  
5 twentieth day of the month following the payment of such winnings  
6 pay over to the Tax Commission the amounts so withheld, and shall  
7 file a return, in a form as prescribed by the Tax Commission.

8 H. Every person making payments of winnings subject to  
9 withholding shall furnish to each recipient on or before January 31  
10 of the succeeding year a written statement in a form as prescribed  
11 by the Tax Commission. Every person making such reports shall also  
12 furnish a copy of such report to the Tax Commission in a manner and  
13 at a time as shall be prescribed by the Tax Commission.

14 SECTION 4. AMENDATORY 68 O.S. 2011, Section 2385.6, is  
15 amended to read as follows:

16 Section 2385.6 A. If an employer fails to file a return or to  
17 pay to the Oklahoma Tax Commission the withholding tax within the  
18 time prescribed by this article, there shall be imposed on him a  
19 penalty equal to ten percent (10%) of the amount of tax, or ten  
20 percent (10%) of the amount of the underpayment of tax, if such  
21 failure is not corrected ~~on or before the last day of the month when~~  
22 due within fifteen (15) days after the tax becomes delinquent.

23 There shall also be imposed on such employer interest at the rate of  
24 one and one-quarter percent (1 1/4%) per month during the period

1 such underpayment exists. For the purposes of this paragraph  
2 "underpayment" shall mean the excess of the amount of the tax  
3 required to be paid over the amount thereof actually paid on or  
4 before the date prescribed therefor. Such penalty and interest  
5 shall be added to and become a part of the tax assessed. However,  
6 the Tax Commission shall not collect the penalty assessed if the  
7 taxpayer remits the tax within sixty (60) days of the mailing of a  
8 proposed assessment or voluntarily pays the tax upon the filing of  
9 an amended return.

10 B. Any employer who is required under the provisions of Section  
11 2385.3 of this title to furnish a statement to an employee, but who  
12 willfully fails to furnish such employee the statement required by  
13 said section, shall be guilty of a misdemeanor and upon conviction  
14 shall be punished by a fine of not exceeding One Hundred Dollars  
15 (\$100.00), or by imprisonment for not more than six (6) months in  
16 the county jail, or by both such fine and imprisonment for each such  
17 offense.

18 C. The provisions of subsections A and B of this section shall  
19 also apply to every person making payments of winnings subject to  
20 withholding.

21 SECTION 5. AMENDATORY 68 O.S. 2011, Section 2385.28, is  
22 amended to read as follows:

23 Section 2385.28 A. Any amounts withheld in accordance with the  
24 provisions of Section 7 2385.26 of this ~~act~~ title shall be deemed to

1 be held in trust for the State of Oklahoma, and, as trustee, the  
2 remitter shall have a fiduciary duty to the State of Oklahoma in  
3 regard to such amounts and shall be subject to the trust laws of  
4 this state. Any remitter who fails to pay to the Tax Commission any  
5 amounts required to be withheld by such remitter, after such amounts  
6 have been withheld from oil or gas royalty payments, and  
7 appropriates the amount held in trust to the remitter's own use, or  
8 to the use of any person not entitled thereto, without authority of  
9 law, shall be guilty of embezzlement.

10 B. If any remitter fails to withhold the amounts required to be  
11 withheld by Section ~~7~~ 2385.26 of this ~~act~~ title and thereafter  
12 income tax is paid by the recipient of the oil or gas production  
13 payment with respect to such payment, the amount so required to be  
14 withheld shall not be collected from the remitter but such remitter  
15 shall not be relieved from the liability for penalties or interest  
16 otherwise applicable because of such failure to withhold such  
17 amount.

18 C. If a remitter fails to file a return or to pay to the Tax  
19 Commission the amounts withheld within the time prescribed by  
20 Sections ~~6~~ 2385.25 through ~~9~~ 2385.28 of this ~~act~~ title, there shall  
21 be imposed on the remitter a penalty equal to ten percent (10%) of  
22 the amount required to be withheld, or ten percent (10%) of the  
23 amount of the underpayment of the amount required to be withheld, if  
24 such failure is not corrected ~~on or before the last day of the month~~

1 ~~when due~~ within fifteen (15) days after the tax becomes delinquent.  
2 There shall also be imposed on such remitter interest at the rate of  
3 one and one-quarter percent (1 1/4%) per month during the period  
4 such underpayment exists. For the purposes of this subsection,  
5 "underpayment" shall mean the excess of the amount required to be  
6 paid over the amount thereof actually paid on or before the date  
7 prescribed therefor. Such penalty and interest shall be added to  
8 and become a part of the amount assessed. However, the Tax  
9 Commission shall not collect the penalty assessed if the remitter  
10 remits the amount required to be withheld within thirty (30) days of  
11 the mailing of a proposed assessment or voluntarily pays such amount  
12 upon the filing of an amended return.

13 D. Any remitter who is required under the provisions of  
14 subsection C of Section ~~&~~ 2385.27 of this ~~act~~ title to furnish a  
15 statement to a recipient of oil or gas royalty payment, but who  
16 willfully fails to furnish such recipient the statement, shall be  
17 punished by an administrative fine not exceeding One Thousand  
18 Dollars (\$1,000.00).

19 SECTION 6. AMENDATORY 68 O.S. 2011, Section 2385.31, is  
20 amended to read as follows:

21 Section 2385.31 A. Any amounts withheld in accordance with the  
22 provisions of Section 2385.30 of this title shall be deemed to be  
23 held in trust for the State of Oklahoma, and, as trustee, the pass-  
24 through entity shall have a fiduciary duty to the State of Oklahoma

1 in regard to such amounts and shall be subject to the trust laws of  
2 this state. Any pass-through entity who fails to pay to the Tax  
3 Commission any amounts required to be withheld by such pass-through  
4 entity, after such amounts have been withheld from distributions to  
5 nonresident members, and appropriates the amount held in trust to  
6 the pass-through entity's own use, or to the use of any person not  
7 entitled thereto, without authority of law, shall be guilty of  
8 embezzlement.

9 B. If any pass-through entity fails to withhold or pay required  
10 estimated payments of the amounts required to be withheld by Section  
11 2385.30 of this title and thereafter income tax is paid by the  
12 nonresident member with respect to such payment, the amount so  
13 required to be withheld shall not be collected from the pass-through  
14 entity, but such pass-through entity shall not be relieved from the  
15 liability for penalties or interest otherwise applicable because of  
16 such failure to withhold or pay such amount.

17 C. If a pass-through entity fails to file a return or to pay to  
18 the Tax Commission the amounts withheld or any estimated payment  
19 required within the time prescribed by Section 2385.30 of this  
20 title, there shall be imposed on the pass-through entity a penalty  
21 equal to ten percent (10%) of the amount required to be withheld or  
22 paid, or ten percent (10%) of the amount of the underpayment of the  
23 amount required to be withheld or paid, if such failure is not  
24 corrected ~~on or before the last day of the month when due~~ within

1 (15) days after the tax becomes delinquent. There shall also be  
2 imposed on such pass-through entity interest at the rate of one and  
3 one-fourth percent (1 1/4%) per month during the period such  
4 underpayment exists. For the purposes of this subsection,  
5 "underpayment" shall mean the excess of the amount required to be  
6 paid over the amount thereof actually paid on or before the date  
7 prescribed therefor. Such penalty and interest shall be added to  
8 and become a part of the amount assessed. However, the Tax  
9 Commission shall not collect the penalty assessed if the pass-  
10 through entity remits the amount required to be withheld within  
11 thirty (30) days of the mailing of a proposed assessment or  
12 voluntarily pays such amount upon the filing of an amended return.

13 D. Any pass-through entity who is required under the provisions  
14 of subsection E of Section 2385.30 of this title to furnish a  
15 statement to a nonresident member, but who willfully fails to  
16 furnish such recipient the statement, shall be punished by an  
17 administrative fine not exceeding One Thousand Dollars (\$1,000.00).

18 SECTION 7. AMENDATORY 37 O.S. 2011, Section 163.5, is  
19 amended to read as follows:

20 Section 163.5 The excise tax levied by Section 163.3 of this  
21 title on low-point beer shall be due and payable on or before the  
22 ~~tenth~~ twentieth day of each month for the preceding calendar month.  
23 At the time of paying such tax each taxpayer shall, upon forms  
24 prescribed, prepared and furnished by the Tax Commission, file with

1 the Tax Commission a return, under oath, showing the total sales of  
2 such beverages during the preceding calendar month, the amount of  
3 taxes due, and such further information as the Tax Commission may  
4 require to enable it to compute correctly and collect the taxes  
5 levied under Section 163.1 et seq. of this title. Any tax not paid  
6 within ten (10) days after the close of the preceding calendar month  
7 shall be delinquent.

8 SECTION 8. AMENDATORY 37 O.S. 2011, Section 553, is  
9 amended to read as follows:

10 Section 553. A. Except as provided in paragraph 5 of this  
11 subsection, an excise tax is hereby levied and imposed upon all  
12 alcoholic beverages imported or manufactured, for sale, use or  
13 distribution, or used or possessed in this state at the following  
14 rates:

15 1. One Dollar and forty-seven cents (\$1.47) per liter, and a  
16 proportionate rate on fractions thereof, on each liter of spirits;

17 2. Nineteen cents (\$0.19) per liter, and a proportionate rate  
18 on fractions thereof, on each liter of wine;

19 3. Fifty-five cents (\$0.55) per liter, and a proportionate rate  
20 on fractions thereof, on each liter of sparkling wine;

21 4. Twelve Dollars and fifty cents (\$12.50) per barrel (thirty-  
22 one (31) wine gallons) and a proportionate rate on portions thereof,  
23 on each barrel of beer; and  
24

1 5. Beer manufactured in this state for export shall not be  
2 taxed.

3 B. The excise tax levied on alcoholic beverages except beer  
4 under subsection A of this section shall be paid as follows:

5 1. Payment of the excise tax levied by this section with  
6 respect to all alcoholic beverages, other than beer, shall be made  
7 by the person shipping the same into Oklahoma, or in the case of  
8 direct imports from foreign countries by the importer, or in the  
9 case of alcoholic beverages manufactured in Oklahoma by the first  
10 seller thereof;

11 2. On and after January 1, 1981, the due and payable excise tax  
12 levied by this section shall be made by tax returns filed with the  
13 Oklahoma Tax Commission. The tax returns shall be made under oath  
14 by the person liable for the tax on forms prescribed and provided by  
15 the Oklahoma Tax Commission and shall be accompanied by payment of  
16 the taxes due and any additional sums due as provided by this  
17 section. Invoices describing all alcoholic beverages as described  
18 in this section which are shipped into this state or which are first  
19 sold in this state shall be delivered to the Oklahoma Tax Commission  
20 and to the Alcoholic Beverage Laws Enforcement Commission  
21 immediately following shipment of liquors into the state or delivery  
22 to the first purchaser. Tax returns and payment of excise tax and  
23 other sums due shall be delivered to the Oklahoma Tax Commission no  
24 later than the ~~tenth~~ twentieth day of the month immediately

1 succeeding the month of shipment, importation or first sale of the  
2 alcoholic beverages as provided in paragraph 1 of this subsection;

3 3. All tax returns required to be filed during the twelve-month  
4 period beginning January 1, 1981, shall be accompanied by payment of  
5 the excise tax due plus an additional payment in the amount of  
6 twenty percent (20%) of said tax. Up to ten percent (10%) of the  
7 total payments made during said period may be made in the form of  
8 revenue stamps previously purchased pursuant to Section 540 of this  
9 title; and

10 4. On and after February 1, 1982, each person required to file  
11 a tax return pursuant to this section shall remit the excise tax  
12 due, less an amount not to exceed two percent (2%) of the total of  
13 the additional payments made by said taxpayer pursuant to paragraph  
14 3 of this subsection. The total of said deductions shall not exceed  
15 the total of the additional payments made pursuant to paragraph 3 of  
16 this subsection. Up to ten percent (10%) of each tax payment made  
17 under this subsection may be made in the form of revenue stamps  
18 previously purchased pursuant to Section 540 of this title.

19 C. For the purpose of collecting and remitting the excise tax  
20 imposed under this section, the person liable for such tax is hereby  
21 declared to be the agent of the state for such purposes.

22 D. Nothing herein shall be construed to impose an additional  
23 excise tax on intoxicating beverages held in inventory by  
24

1 wholesalers and retailers upon which the excise tax was paid prior  
2 to the effective date of any excise tax increase.

3 SECTION 9. AMENDATORY 63 O.S. 2011, Section 2418, is  
4 amended to read as follows:

5 Section 2418. A. There is hereby imposed a surcharge of five  
6 cents (\$0.05) per local exchange telephone access line per month to  
7 pay for the equipment and maintenance program provided for in  
8 Section 2417 of this title and to provide for other needed services  
9 for the deaf, severely hard-of-hearing, severely speech-impaired and  
10 deaf-blind programs administered through the Department of  
11 Rehabilitation Services, such surcharge to be paid by each local  
12 exchange subscriber to local telephone service in this state, unless  
13 such subscriber is otherwise exempt from taxation.

14 B. The surcharge shall be collected on the regular monthly bill  
15 by each local exchange telephone company operating in this state and  
16 shall be remitted quarterly to the Oklahoma Tax Commission no later  
17 than ~~fifteen (15)~~ twenty (20) days following the end of each  
18 quarter.

19 C. There is hereby created in the State Treasury the  
20 Telecommunications for the Deaf and Hard-of-Hearing Revolving Fund.  
21 The fund shall consist of monies imposed in subsection A of this  
22 section. All monies accruing to the fund are hereby appropriated  
23 and may be budgeted and expended by the Department of Rehabilitation  
24 Services. The fund shall be a continuing fund not subject to fiscal

1 year limitations and expenditures from said fund shall be made upon  
2 warrants issued by the State Treasurer against claims submitted to  
3 the Director of the Office of State Finance for the purpose of  
4 implementation of ~~this act~~ Section 2416 et seq. of this title.

5 SECTION 10. AMENDATORY 68 O.S. 2011, Section 4304, is  
6 amended to read as follows:

7 Section 4304. A. ~~Not later than one (1) year~~ At least three  
8 (3) months prior to the initial date of a quality event, a host  
9 community may designate:

- 10 1. A geographic area as a quality event area;
- 11 2. A length of time as the revenue capture period; and
- 12 3. The type of expenses eligible for distribution of captured  
13 revenues to the host community including, but not limited to,  
14 advertising, facility rental, promotional materials and security.

15 B. Any designation made by a host community for purposes of  
16 this act shall be made pursuant to an ordinance or resolution duly  
17 adopted by the governing body of the host community.

18 C. A host community may only designate one quality event during  
19 a single designated revenue capture period for purposes of the  
20 payments authorized by this act.

21 D. Within ~~ninety (90)~~ thirty (30) days of the date on which the  
22 host community adopts an ordinance or resolution pursuant to  
23 subsection A of this section, such host community shall submit to  
24 the Oklahoma Tax Commission, on such forms as the Tax Commission may

1 prescribe, a copy of such ordinance or resolution and an economic  
2 impact study.

3 E. Within ~~ninety (90)~~ sixty (60) days from the date of receipt  
4 of the information from the host community as required by subsection  
5 D of this section, the Tax Commission shall approve or disapprove,  
6 in whole or in part, the economic impact study for the purposes of  
7 this act. In making its determination, the Tax Commission shall  
8 consider whether or not the economic impact study contains the  
9 elements required in paragraph 2 of Section ~~3~~ 4303 of this ~~act~~ title  
10 and whether or not the information provided is validly documented  
11 and based on generally accepted economic and statistical standards  
12 used for purposes of similar studies. The Oklahoma Department of  
13 Commerce and the Oklahoma Tourism and Recreation Department shall  
14 provide such assistance and information as requested by the Tax  
15 Commission to approve or disapprove an economic impact study.

16 SECTION 11. Sections 1 through 9 of this act shall become  
17 effective January 1, 2013.

18 SECTION 12. Section 10 of this act shall become effective July  
19 1, 2012.

20 SECTION 13. It being immediately necessary for the preservation  
21 of the public peace, health and safety, an emergency is hereby  
22  
23  
24

1 declared to exist, by reason whereof this act shall take effect and  
2 be in full force from and after its passage and approval.

3

4 53-2-10145 CJB 03/29/12

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24