

1 ENGROSSED SENATE
2 BILL NO. 733

By: Mazzei of the Senate

3 and

4 Dank of the House

5
6
7 [Oklahoma Tax Code - providing retroactivity under
8 specified circumstances - providing intent -
9 codification - effective date]
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11 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

12 SECTION 1. NEW LAW A new section of law to be codified
13 in the Oklahoma Statutes as Section 101.1 of Title 68, unless there
14 is created a duplication in numbering, reads as follows:

15 All statutes in the Oklahoma Tax Code, whether currently in law
16 or enacted in the future, shall be construed to become operational
17 according to the effective date or emergency clause provided in the
18 act that enacted them, or ninety (90) days after sine die
19 adjournment by operation of law, unless the Legislature has clearly
20 expressed the intent that they have retroactive operation.

21 Expression of retroactive intent shall not be implied solely from
22 the presence of a fixed date in a codified amendatory section that
23 falls earlier than the effective date for that section. This
24 provision is hereby declared to be a clarification of the law as it

