

1 **SENATE FLOOR VERSION**

2 February 22, 2011

3 As Amended

4 SENATE BILL NO. 733

5 By: Mazzei of the Senate

6 and

7 Dank of the House

8 [ Oklahoma Tax Code - providing retroactivity under  
9 specified circumstances - providing intent -  
10 codification - effective date ]

11  
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 101.1 of Title 68, unless there  
15 is created a duplication in numbering, reads as follows:

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

22 Expression of retroactive intent shall not be implied solely from  
23 the presence of a fixed date in a codified amendatory section that  
24 falls earlier than the effective date for that section. This

1 provision is hereby declared to be a clarification of the law as it  
2 existed prior to the effective date of this act and shall not be  
3 considered or construed to be a change of the law as it existed  
4 prior to the effective date of this act.

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

6 COMMITTEE REPORT BY: COMMITTEE ON FINANCE, dated 2-15-11 - DO PASS,  
7 As Amended and Coauthored.  
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