

1 STATE OF OKLAHOMA

2 1st Session of the 53rd Legislature (2011)

3 HOUSE BILL 1464

By: Johnson

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6 AS INTRODUCED

7 An Act relating to revenue and taxation; providing
8 for filing of civil actions related to proceedings
9 involving the Oklahoma Tax Commission; providing for
venue; providing for appeals in same manner as
10 judgments in civil cases; providing for codification;
and providing an effective date.

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

16 A. Notwithstanding any other provision of the Uniform Tax
17 Procedure Code to the contrary, at any time in any process a
18 taxpayer disagrees with a finding of the Oklahoma Tax Commission,
19 and does not desire to proceed with an appeal through the procedures
20 established by the Oklahoma Tax Commission for a hearing, the
21 taxpayer may file a declaratory judgment or other action in the
22 district court where the taxpayer resides or has its principal place
23 of business or in the district court of Oklahoma County as the
24 taxpayer may select.

1 B. The judgment of the district court may be appealed in the
2 same manner as provided for appeals from other judgments of the
3 district court in civil cases.

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

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