

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 1779

By: Roberts (Sean)

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6 AS INTRODUCED

7 An Act relating to revenue and taxation; creating the  
8 Tax Collection Program of 2011; directing Oklahoma  
9 Tax Commission to establish Tax Collection Program;  
10 providing taxpayer with waiver under specified  
11 circumstances; limiting time period during which  
12 certain action may be taken; requiring Tax Commission  
13 to abate from certain actions under specified  
14 circumstances; defining term; authorizing application  
15 of certain penalty unless certain circumstances  
16 exist; requiring Tax Commission to promulgate rules;  
17 authorizing Tax Commission to take certain actions  
18 and to be exempt from specified requirements for the  
19 purpose of implementation; providing for  
20 codification; providing for noncodification; and  
21 declaring an emergency.

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

23 SECTION 1. NEW LAW A new section of law not to be  
24 codified in the Oklahoma Statutes reads as follows:

25 This Act shall be known and may be cited as the "Tax Collection  
26 Program of 2011".

27 SECTION 2. NEW LAW A new section of law to be codified  
28 in the Oklahoma Statutes as Section 216.4 of Title 68, unless there  
29 is created a duplication in numbering, reads as follows:

1       A. The Oklahoma Tax Commission is hereby authorized and  
2 directed to establish a Tax Collection Program for eligible taxes,  
3 as provided in this section. A taxpayer shall be entitled to a  
4 waiver of penalty, interest and other collection fees due on  
5 eligible taxes if the taxpayer voluntarily files delinquent tax  
6 returns and pays the taxes due during the program. The time in  
7 which a voluntary payment of tax liability may be made or the  
8 taxpayer may enter into a payment program acceptable to the Tax  
9 Commission for the payment of the unpaid taxes in full in the manner  
10 and time established in a written payment program agreement between  
11 the Tax Commission and the taxpayer under the Tax Collection Program  
12 is limited to the period beginning on August 15, 2011, and ending on  
13 October 15, 2011.

14       B. Upon payment of the eligible taxes under the Tax Collection  
15 Program established, the Tax Commission shall abate and not seek to  
16 collect any interest, penalties, collection fees, or costs that  
17 would otherwise be applicable and release any liens imposed.

18       C. As used in this section, "eligible taxes" shall include the  
19 following taxes that were due and payable for any tax period or  
20 periods ending before January 1, 2011:

21       1. Mixed beverage tax levied pursuant to Section 576 of Title  
22 37 of the Oklahoma Statutes,

23       2. Gasoline and diesel tax levied pursuant to Section 500.4 of  
24 Title 68 of the Oklahoma Statutes;

- 1        3. Gross production and petroleum excise tax levied pursuant to  
2 Sections 1001, 1101 and 1102 of Title 68 of the Oklahoma Statutes;
- 3        4. Franchise tax levied pursuant to Section 1203 or 1204 of  
4 Title 68 of the Oklahoma Statutes;
- 5        5. Sales tax levied pursuant to Sections 1354 of Title 68 of  
6 the Oklahoma Statutes;
- 7        6. Use tax levied pursuant to Section 1402 of Title 68 of the  
8 Oklahoma Statutes;
- 9        7. Income tax levied pursuant to Section 2355 of Title 68 of  
10 the Oklahoma Statutes;
- 11       8. Withholding tax levied pursuant to 2385.2 of Title 68 of the  
12 Oklahoma Statutes; and
- 13       9. Privilege tax levied pursuant to Section 2370 of Title 68 of  
14 the Oklahoma Statutes.
- 15       D. If any eligible tax, or any part thereof, is not paid before  
16 the end of the Tax Collection Program established under this section  
17 or in conformity with a written payment agreement entered into  
18 during the Tax Collection Program between the Tax Commission and the  
19 taxpayer for payment of the unpaid eligible taxes, a penalty equal  
20 to the amount of delinquent penalty imposed by the applicable  
21 section for nonpayment of the tax shall be added thereto, collected  
22 and paid; provided, the Tax Commission shall not collect the penalty  
23 assessed in this section if the individual or entity from which the  
24 tax liability is due was not eligible to participate in the

1 compliance initiative or the taxpayer has timely filed a protest of  
2 an assessment pursuant to Section 221 of Title 68 of the Oklahoma  
3 Statutes or is otherwise a contested matter before a court of  
4 competent jurisdiction.

5 E. The Tax Commission shall promulgate rules detailing the  
6 terms and other conditions of this program.

7 F. The Tax Commission is authorized to expend necessary  
8 available funds, including contracting with third parties, to  
9 publicly advertise, assist in the collection of eligible taxes, and  
10 administer the Tax Collection Program and shall be exempt from the  
11 provisions of Section 85.7 of Title 74 of the Oklahoma Statutes for  
12 the purpose of implementing this section.

13 SECTION 3. It being immediately necessary for the preservation  
14 of the public peace, health and safety, an emergency is hereby  
15 declared to exist, by reason whereof this act shall take effect and  
16 be in full force from and after its passage and approval.

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