

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 3153

By: Sears and Martin (Scott) of
the House

4 and

5 Jolley and Justice of the
6 Senate

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8
9 AS INTRODUCED

10 An Act relating to revenue and taxation; amending 68
11 O.S. 2011, Section 227, which relates to uniform tax
12 procedure; clarifying reference; providing an
13 effective date; and declaring an emergency.

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

16 SECTION 1. AMENDATORY 68 O.S. 2011, Section 227, is
17 amended to read as follows:

18 Section 227. (a) Any taxpayer who has paid to the State of
19 Oklahoma, through error of fact, or computation, or
20 misinterpretation of law, any tax collected by the Tax Commission
21 may, as hereinafter provided, be refunded the amount of such tax so
22 erroneously paid, without interest.

23 (b) Any taxpayer who has so paid any such tax may, within three
24 (3) years from the date of payment thereof file with the Tax

1 Commission a verified claim for refund of such tax so erroneously
2 paid. The Tax Commission may accept an amended sales tax,
3 withholding tax or other report or return as a verified claim for
4 refund if the amended report or return establishes a liability less
5 than the original report or return previously filed.

6 (c) ~~Said~~ The claim so filed with the Tax Commission, except for
7 an amended report or return, shall specify the name of the taxpayer,
8 the time when and period for which said tax was paid, the nature and
9 kind of tax so paid, the amount of the tax which said taxpayer
10 claimed was erroneously paid, the grounds upon which a refund is
11 sought, and such other information or data relative to such payment
12 as may be necessary to an adjustment thereof by the Tax Commission.
13 It shall be the duty of the Commission to determine what amount of
14 refund, if any, is due as soon as practicable after such claim has
15 been filed and advise the taxpayer about the correctness of his
16 claim and the claim for refund shall be approved or denied by
17 written notice to the taxpayer.

18 (d) If the claim for refund is denied, the taxpayer may file a
19 demand for hearing with the Commission. The demand for hearing must
20 be filed on or before the thirtieth day after the date the notice of
21 denial was mailed. If the taxpayer fails to file a demand for
22 hearing, the claim for refund shall be barred.

23 (e) Upon the taxpayer's timely filing of a demand for hearing,
24 the Commission shall set a date for hearing upon the claim for

1 refund which date shall not be later than sixty (60) days from the
2 date the demand for hearing was mailed. The taxpayer shall be
3 notified of the time and place of the hearing. The hearing may be
4 held after the sixty-day period provided by this subsection upon
5 agreement of the taxpayer.

6 (f) The provisions of this section shall not apply: (1) to
7 refunds of income tax erroneously paid, refunds of which tax shall
8 be payable out of the income tax adjustment fund as provided by law;
9 (2) to estate tax because the payment of such tax is covered by an
10 order of the Tax Commission and the estate and interested parties
11 are given notice that Commission's position and computation of the
12 tax will become final unless they protest and resist the payment
13 thereof as provided by statute; nor, (3) in any case where the tax
14 was paid after an assessment thereof was made by the Tax Commission
15 which assessment became final under the law.

16 SECTION 2. This act shall become effective July 1, 2012.

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

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