

1 STATE OF OKLAHOMA

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

3 SENATE BILL 733

By: Mazzei

4
5
6 AS INTRODUCED

7 An Act relating to Oklahoma Tax Code; construing
8 effective date of Tax Code statutes; providing for
9 application of retroactivity only under specified
circumstances; providing intent; providing for
codification; and providing an effective date.

10
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
7 53-1-360 JCR 1/20/2011 9:25:12 AM

8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24