

1 ENGROSSED HOUSE  
2 BILL NO. 2871

By: Newell and Hall of the  
House

3 and

4 Standridge of the Senate

5  
6  
7  
8 [ revenue and taxation - income tax - rates -  
9 effective date ]  
10  
11

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

13 SECTION 1. AMENDATORY 68 O.S. 2011, Section 2355, as  
14 amended by Section 2, Chapter 253, O.S.L. 2013 (68 O.S. Supp. 2013,  
15 Section 2355), is amended to read as follows:

16 Section 2355. A. Individuals. For all taxable years beginning  
17 after December 31, 1998~~7~~ and before January 1, 2006, a tax is hereby  
18 imposed upon the Oklahoma taxable income of every resident or  
19 nonresident individual, which tax shall be computed at the option of  
20 the taxpayer under one of the two following methods:

21 1. METHOD 1.

22 a. Single individuals and married individuals filing  
23 separately not deducting federal income tax:

24 (1) 1/2% tax on first \$1,000.00 or part thereof,

- 1 (2) 1% tax on next \$1,500.00 or part thereof,  
2 (3) 2% tax on next \$1,250.00 or part thereof,  
3 (4) 3% tax on next \$1,150.00 or part thereof,  
4 (5) 4% tax on next \$1,300.00 or part thereof,  
5 (6) 5% tax on next \$1,500.00 or part thereof,  
6 (7) 6% tax on next \$2,300.00 or part thereof, and  
7 (8) (a) for taxable years beginning after December  
8 31, 1998, and before January 1, 2002, 6.75%  
9 tax on the remainder,  
10 (b) for taxable years beginning on or after  
11 January 1, 2002, and before January 1, 2004,  
12 7% tax on the remainder, and  
13 (c) for taxable years beginning on or after  
14 January 1, 2004, 6.65% tax on the remainder.

15 b. Married individuals filing jointly and surviving  
16 spouse to the extent and in the manner that a  
17 surviving spouse is permitted to file a joint return  
18 under the provisions of the Internal Revenue Code and  
19 heads of households as defined in the Internal Revenue  
20 Code not deducting federal income tax:

- 21 (1) 1/2% tax on first \$2,000.00 or part thereof,  
22 (2) 1% tax on next \$3,000.00 or part thereof,  
23 (3) 2% tax on next \$2,500.00 or part thereof,  
24 (4) 3% tax on next \$2,300.00 or part thereof,

- 1 (5) 4% tax on next \$2,400.00 or part thereof,
- 2 (6) 5% tax on next \$2,800.00 or part thereof,
- 3 (7) 6% tax on next \$6,000.00 or part thereof, and
- 4 (8) (a) for taxable years beginning after December
- 5 31, 1998, and before January 1, 2002, 6.75%
- 6 tax on the remainder,
- 7 (b) for taxable years beginning on or after
- 8 January 1, 2002, and before January 1, 2004,
- 9 7% tax on the remainder, and
- 10 (c) for taxable years beginning on or after
- 11 January 1, 2004, 6.65% tax on the remainder.

12 2. METHOD 2.

13 a. Single individuals and married individuals filing  
14 separately deducting federal income tax:

- 15 (1) 1/2% tax on first \$1,000.00 or part thereof,
- 16 (2) 1% tax on next \$1,500.00 or part thereof,
- 17 (3) 2% tax on next \$1,250.00 or part thereof,
- 18 (4) 3% tax on next \$1,150.00 or part thereof,
- 19 (5) 4% tax on next \$1,200.00 or part thereof,
- 20 (6) 5% tax on next \$1,400.00 or part thereof,
- 21 (7) 6% tax on next \$1,500.00 or part thereof,
- 22 (8) 7% tax on next \$1,500.00 or part thereof,
- 23 (9) 8% tax on next \$2,000.00 or part thereof,
- 24 (10) 9% tax on next \$3,500.00 or part thereof, and

1 (11) 10% tax on the remainder.

2 b. Married individuals filing jointly and surviving  
3 spouse to the extent and in the manner that a  
4 surviving spouse is permitted to file a joint return  
5 under the provisions of the Internal Revenue Code and  
6 heads of households as defined in the Internal Revenue  
7 Code deducting federal income tax:

8 (1) 1/2% tax on the first \$2,000.00 or part thereof,

9 (2) 1% tax on the next \$3,000.00 or part thereof,

10 (3) 2% tax on the next \$2,500.00 or part thereof,

11 (4) 3% tax on the next \$1,400.00 or part thereof,

12 (5) 4% tax on the next \$1,500.00 or part thereof,

13 (6) 5% tax on the next \$1,600.00 or part thereof,

14 (7) 6% tax on the next \$1,250.00 or part thereof,

15 (8) 7% tax on the next \$1,750.00 or part thereof,

16 (9) 8% tax on the next \$3,000.00 or part thereof,

17 (10) 9% tax on the next \$6,000.00 or part thereof, and

18 (11) 10% tax on the remainder.

19 B. Individuals. For all taxable years beginning on or after  
20 January 1, 2008, ~~and ending not later than December 31, 2014,~~ a tax  
21 is hereby imposed upon the Oklahoma taxable income of every resident  
22 or nonresident individual, which tax shall be computed as follows:

23 1. Single individuals and married individuals filing  
24 separately:

- 1 (a) 1/2% tax on first \$1,000.00 or part thereof,  
2 (b) 1% tax on next \$1,500.00 or part thereof,  
3 (c) 2% tax on next \$1,250.00 or part thereof,  
4 (d) 3% tax on next \$1,150.00 or part thereof,  
5 (e) 4% tax on next \$2,300.00 or part thereof,  
6 (f) 5% tax on next \$1,500.00 or part thereof,  
7 (g) 5.50% tax on the remainder for the 2008 tax year and  
8 any subsequent tax year unless the rate prescribed by  
9 subparagraph (h) of this paragraph is in effect, and  
10 (h) 5.25% tax on the remainder for the 2009 and subsequent  
11 tax years. The decrease in the top marginal  
12 individual income tax rate otherwise authorized by  
13 this subparagraph shall be contingent upon the  
14 determination required to be made by the State Board  
15 of Equalization pursuant to Section 2355.1A of this  
16 title.

17 2. Married individuals filing jointly and surviving spouse to  
18 the extent and in the manner that a surviving spouse is permitted to  
19 file a joint return under the provisions of the Internal Revenue  
20 Code and heads of households as defined in the Internal Revenue  
21 Code:

- 22 (a) 1/2% tax on first \$2,000.00 or part thereof,  
23 (b) 1% tax on next \$3,000.00 or part thereof,  
24 (c) 2% tax on next \$2,500.00 or part thereof,

- 1 (d) 3% tax on next \$2,300.00 or part thereof,  
2 (e) 4% tax on next \$2,400.00 or part thereof,  
3 (f) 5% tax on next \$2,800.00 or part thereof,  
4 (g) 5.50% tax on the remainder for the 2008 tax year and  
5 any subsequent tax year unless the rate prescribed by  
6 subparagraph (h) of this paragraph is in effect, and  
7 (h) 5.25% tax on the remainder for the 2009 and subsequent  
8 tax years. The decrease in the top marginal  
9 individual income tax rate otherwise authorized by  
10 this subparagraph shall be contingent upon the  
11 determination required to be made by the State Board  
12 of Equalization pursuant to Section 2355.1A of this  
13 title.

14 ~~C. Individuals. For all taxable years beginning on or after~~  
15 ~~January 1, 2015, a tax is hereby imposed upon the Oklahoma taxable~~  
16 ~~income of every resident or nonresident individual, which tax shall~~  
17 ~~be computed as follows:~~

18 ~~1. Single individuals and married individuals filing~~  
19 ~~separately:~~

- 20 ~~(a) 1/2% tax on first \$1,000.00 or part thereof,~~  
21 ~~(b) 1% tax on next \$1,500.00 or part thereof,~~  
22 ~~(c) 2% tax on next \$1,250.00 or part thereof,~~  
23 ~~(d) 3% tax on next \$1,150.00 or part thereof,~~  
24 ~~(e) 4% tax on next \$2,300.00 or part thereof,~~

1           ~~(f) 5% tax on the remainder for the 2015 tax year and any~~  
2           ~~subsequent tax year unless the rate prescribed by~~  
3           ~~subparagraph (g) of this paragraph is in effect, and~~  
4           ~~(g) 4.85% tax on the remainder for tax year 2016 and~~  
5           ~~subsequent tax years. The decrease in the top~~  
6           ~~marginal individual income tax rate otherwise~~  
7           ~~authorized by this subparagraph shall be contingent~~  
8           ~~upon the determination required to be made by the~~  
9           ~~State Board of Equalization pursuant to Section 3 of~~  
10           ~~this act.~~

11           ~~2. Married individuals filing jointly and surviving spouse to~~  
12           ~~the extent and in the manner that a surviving spouse is permitted to~~  
13           ~~file a joint return under the provisions of the Internal Revenue~~  
14           ~~Code and heads of households as defined in the Internal Revenue~~  
15           ~~Code:~~

- 16           ~~(a) 1/2% tax on first \$2,000.00 or part thereof,~~
- 17           ~~(b) 1% tax on next \$3,000.00 or part thereof,~~
- 18           ~~(c) 2% tax on next \$2,500.00 or part thereof,~~
- 19           ~~(d) 3% tax on next \$2,300.00 or part thereof,~~
- 20           ~~(e) 4% tax on next \$2,400.00 or part thereof,~~
- 21           ~~(f) 5% tax on the remainder for the 2015 tax year and any~~  
22           ~~subsequent tax year unless the rate prescribed by~~  
23           ~~subparagraph (g) of this paragraph is in effect, and~~

1           ~~(g) 4.85% tax on the remainder for tax year 2016 and~~  
2           ~~subsequent tax years. The decrease in the top~~  
3           ~~marginal individual income tax rate otherwise~~  
4           ~~authorized by this subparagraph shall be contingent~~  
5           ~~upon the determination required to be made by the~~  
6           ~~State Board of Equalization pursuant to Section 3 of~~  
7           ~~this act.~~

8           No deduction for federal income taxes paid shall be allowed to  
9 any taxpayer to arrive at taxable income.

10          ~~D.~~ C. Nonresident aliens. In lieu of the rates set forth in  
11 subsection A above, there shall be imposed on nonresident aliens, as  
12 defined in the Internal Revenue Code, a tax of eight percent (8%)  
13 instead of thirty percent (30%) as used in the Internal Revenue  
14 Code, with respect to the Oklahoma taxable income of such  
15 nonresident aliens as determined under the provision of the Oklahoma  
16 Income Tax Act.

17          Every payer of amounts covered by this subsection shall deduct  
18 and withhold from such amounts paid each payee an amount equal to  
19 eight percent (8%) thereof. Every payer required to deduct and  
20 withhold taxes under this subsection shall for each quarterly period  
21 on or before the last day of the month following the close of each  
22 such quarterly period, pay over the amount so withheld as taxes to  
23 the Tax Commission, and shall file a return with each such payment.  
24 Such return shall be in such form as the Tax Commission shall

1 prescribe. Every payer required under this subsection to deduct and  
2 withhold a tax from a payee shall, as to the total amounts paid to  
3 each payee during the calendar year, furnish to such payee, on or  
4 before January 31, of the succeeding year, a written statement  
5 showing the name of the payer, the name of the payee and the payee's  
6 social security account number, if any, the total amount paid  
7 subject to taxation, and the total amount deducted and withheld as  
8 tax and such other information as the Tax Commission may require.  
9 Any payer who fails to withhold or pay to the Tax Commission any  
10 sums herein required to be withheld or paid shall be personally and  
11 individually liable therefor to the State of Oklahoma.

12 ~~F.~~ D. Corporations. For all taxable years beginning after  
13 December 31, 1989, a tax is hereby imposed upon the Oklahoma taxable  
14 income of every corporation doing business within this state or  
15 deriving income from sources within this state in an amount equal to  
16 six percent (6%) thereof.

17 There shall be no additional Oklahoma income tax imposed on  
18 accumulated taxable income or on undistributed personal holding  
19 company income as those terms are defined in the Internal Revenue  
20 Code.

21 ~~F.~~ E. Certain foreign corporations. In lieu of the tax imposed  
22 in the first paragraph of subsection ~~D~~ C of this section, for all  
23 taxable years beginning after December 31, 1989, there shall be  
24 imposed on foreign corporations, as defined in the Internal Revenue

1 Code, a tax of six percent (6%) instead of thirty percent (30%) as  
2 used in the Internal Revenue Code, where such income is received  
3 from sources within Oklahoma, in accordance with the provisions of  
4 the Internal Revenue Code and the Oklahoma Income Tax Act.

5 Every payer of amounts covered by this subsection shall deduct  
6 and withhold from such amounts paid each payee an amount equal to  
7 six percent (6%) thereof. Every payer required to deduct and  
8 withhold taxes under this subsection shall for each quarterly period  
9 on or before the last day of the month following the close of each  
10 such quarterly period, pay over the amount so withheld as taxes to  
11 the Tax Commission, and shall file a return with each such payment.  
12 Such return shall be in such form as the Tax Commission shall  
13 prescribe. Every payer required under this subsection to deduct and  
14 withhold a tax from a payee shall, as to the total amounts paid to  
15 each payee during the calendar year, furnish to such payee, on or  
16 before January 31, of the succeeding year, a written statement  
17 showing the name of the payer, the name of the payee and the payee's  
18 social security account number, if any, the total amounts paid  
19 subject to taxation, the total amount deducted and withheld as tax  
20 and such other information as the Tax Commission may require. Any  
21 payer who fails to withhold or pay to the Tax Commission any sums  
22 herein required to be withheld or paid shall be personally and  
23 individually liable therefor to the State of Oklahoma.

24

1        ~~G.~~ F. Fiduciaries. A tax is hereby imposed upon the Oklahoma  
2 taxable income of every trust and estate at the same rates as are  
3 provided in subsection B ~~or C~~ of this section for single  
4 individuals. Fiduciaries are not allowed a deduction for any  
5 federal income tax paid.

6        ~~H.~~ G. Tax rate tables. For all taxable years beginning after  
7 December 31, 1991, in lieu of the tax imposed by subsection A~~7~~ or B  
8 ~~or C~~ of this section, as applicable there is hereby imposed for each  
9 taxable year on the taxable income of every individual, whose  
10 taxable income for such taxable year does not exceed the ceiling  
11 amount, a tax determined under tables, applicable to such taxable  
12 year which shall be prescribed by the Tax Commission and which shall  
13 be in such form as it determines appropriate. In the table so  
14 prescribed, the amounts of the tax shall be computed on the basis of  
15 the rates prescribed by ~~subsection~~ subsections A~~7~~ and B ~~or C~~ of this  
16 section. For purposes of this subsection, the term "ceiling amount"  
17 means, with respect to any taxpayer, the amount determined by the  
18 Tax Commission for the tax rate category in which such taxpayer  
19 falls.

20        SECTION 2.        AMENDATORY        68 O.S. 2011, Section 2355, as  
21 last amended by Section 1 of this act, is amended to read as  
22 follows:

23        Section 2355. A. Individuals. For all taxable years beginning  
24 after December 31, 1998, and before January 1, 2006, a tax is hereby

1 imposed upon the Oklahoma taxable income of every resident or  
2 nonresident individual, which tax shall be computed at the option of  
3 the taxpayer under one of the two following methods:

4 1. METHOD 1.

5 a. Single individuals and married individuals filing  
6 separately not deducting federal income tax:

7 (1) 1/2% tax on first \$1,000.00 or part thereof,

8 (2) 1% tax on next \$1,500.00 or part thereof,

9 (3) 2% tax on next \$1,250.00 or part thereof,

10 (4) 3% tax on next \$1,150.00 or part thereof,

11 (5) 4% tax on next \$1,300.00 or part thereof,

12 (6) 5% tax on next \$1,500.00 or part thereof,

13 (7) 6% tax on next \$2,300.00 or part thereof, and

14 (8) (a) for taxable years beginning after December  
15 31, 1998, and before January 1, 2002, 6.75%  
16 tax on the remainder,

17 (b) for taxable years beginning on or after  
18 January 1, 2002, and before January 1, 2004,  
19 7% tax on the remainder, and

20 (c) for taxable years beginning on or after  
21 January 1, 2004, 6.65% tax on the remainder.

22 b. Married individuals filing jointly and surviving  
23 spouse to the extent and in the manner that a  
24 surviving spouse is permitted to file a joint return

1 under the provisions of the Internal Revenue Code and  
2 heads of households as defined in the Internal Revenue  
3 Code not deducting federal income tax:

4 (1) 1/2% tax on first \$2,000.00 or part thereof,

5 (2) 1% tax on next \$3,000.00 or part thereof,

6 (3) 2% tax on next \$2,500.00 or part thereof,

7 (4) 3% tax on next \$2,300.00 or part thereof,

8 (5) 4% tax on next \$2,400.00 or part thereof,

9 (6) 5% tax on next \$2,800.00 or part thereof,

10 (7) 6% tax on next \$6,000.00 or part thereof, and

11 (8) (a) for taxable years beginning after December

12 31, 1998, and before January 1, 2002, 6.75%

13 tax on the remainder,

14 (b) for taxable years beginning on or after

15 January 1, 2002, and before January 1, 2004,

16 7% tax on the remainder, and

17 (c) for taxable years beginning on or after

18 January 1, 2004, 6.65% tax on the remainder.

19 2. METHOD 2.

20 a. Single individuals and married individuals filing  
21 separately deducting federal income tax:

22 (1) 1/2% tax on first \$1,000.00 or part thereof,

23 (2) 1% tax on next \$1,500.00 or part thereof,

24 (3) 2% tax on next \$1,250.00 or part thereof,

- 1 (4) 3% tax on next \$1,150.00 or part thereof,
- 2 (5) 4% tax on next \$1,200.00 or part thereof,
- 3 (6) 5% tax on next \$1,400.00 or part thereof,
- 4 (7) 6% tax on next \$1,500.00 or part thereof,
- 5 (8) 7% tax on next \$1,500.00 or part thereof,
- 6 (9) 8% tax on next \$2,000.00 or part thereof,
- 7 (10) 9% tax on next \$3,500.00 or part thereof, and
- 8 (11) 10% tax on the remainder.

9 b. Married individuals filing jointly and surviving  
10 spouse to the extent and in the manner that a  
11 surviving spouse is permitted to file a joint return  
12 under the provisions of the Internal Revenue Code and  
13 heads of households as defined in the Internal Revenue  
14 Code deducting federal income tax:

- 15 (1) 1/2% tax on the first \$2,000.00 or part thereof,
- 16 (2) 1% tax on the next \$3,000.00 or part thereof,
- 17 (3) 2% tax on the next \$2,500.00 or part thereof,
- 18 (4) 3% tax on the next \$1,400.00 or part thereof,
- 19 (5) 4% tax on the next \$1,500.00 or part thereof,
- 20 (6) 5% tax on the next \$1,600.00 or part thereof,
- 21 (7) 6% tax on the next \$1,250.00 or part thereof,
- 22 (8) 7% tax on the next \$1,750.00 or part thereof,
- 23 (9) 8% tax on the next \$3,000.00 or part thereof,
- 24 (10) 9% tax on the next \$6,000.00 or part thereof, and

1 (11) 10% tax on the remainder.

2 B. Individuals. For all taxable years beginning on or after  
3 January 1, ~~2008~~ 2015, a tax is hereby imposed upon the Oklahoma  
4 taxable income of every resident or nonresident individual, which  
5 tax shall be computed as follows:

6 1. Single individuals and married individuals filing  
7 separately:

8 (a) 1/2% tax on first \$1,000.00 or part thereof,

9 (b) 1% tax on next \$1,500.00 or part thereof,

10 (c) 2% tax on next \$1,250.00 or part thereof,

11 (d) 3% tax on next \$1,150.00 or part thereof,

12 (e) 4% tax on next \$2,300.00 or part thereof,

13 (f) 5% tax on next \$1,500.00 or part thereof,

14 (g) 5.50% tax on the remainder for the 2008 tax year and  
15 any subsequent tax year unless the rate prescribed by  
16 subparagraph (h) of this paragraph is in effect, and

17 (h) 5.25% tax on the remainder for the 2009 and subsequent  
18 tax years. The decrease in the top marginal  
19 individual income tax rate otherwise authorized by  
20 this subparagraph shall be contingent upon the  
21 determination required to be made by the State Board  
22 of Equalization pursuant to Section 2355.1A of this  
23 title.

1           2. Married individuals filing jointly and surviving spouse to  
2 the extent and in the manner that a surviving spouse is permitted to  
3 file a joint return under the provisions of the Internal Revenue  
4 Code and heads of households as defined in the Internal Revenue  
5 Code:

- 6           (a) 1/2% tax on first \$2,000.00 or part thereof,
- 7           (b) 1% tax on next \$3,000.00 or part thereof,
- 8           (c) 2% tax on next \$2,500.00 or part thereof,
- 9           (d) 3% tax on next \$2,300.00 or part thereof,
- 10          (e) 4% tax on next ~~\$2,400.00~~ \$4,600.00 or part thereof,
- 11          (f) 5% tax on next ~~\$2,800.00~~ \$3,000.00 or part thereof,
- 12          (g) 5.50% tax on the remainder for the 2008 tax year and  
13             any subsequent tax year unless the rate prescribed by  
14             subparagraph (h) of this paragraph is in effect, and
- 15          (h) 5.25% tax on the remainder for the 2009 and subsequent  
16             tax years. The decrease in the top marginal  
17             individual income tax rate otherwise authorized by  
18             this subparagraph shall be contingent upon the  
19             determination required to be made by the State Board  
20             of Equalization pursuant to Section 2355.1A of this  
21             title.

22           No deduction for federal income taxes paid shall be allowed to  
23 any taxpayer to arrive at taxable income.

24

1 C. Nonresident aliens. In lieu of the rates set forth in  
2 subsection A above, there shall be imposed on nonresident aliens, as  
3 defined in the Internal Revenue Code, a tax of eight percent (8%)  
4 instead of thirty percent (30%) as used in the Internal Revenue  
5 Code, with respect to the Oklahoma taxable income of such  
6 nonresident aliens as determined under the provision of the Oklahoma  
7 Income Tax Act.

8 Every payer of amounts covered by this subsection shall deduct  
9 and withhold from such amounts paid each payee an amount equal to  
10 eight percent (8%) thereof. Every payer required to deduct and  
11 withhold taxes under this subsection shall for each quarterly period  
12 on or before the last day of the month following the close of each  
13 such quarterly period, pay over the amount so withheld as taxes to  
14 the Tax Commission, and shall file a return with each such payment.  
15 Such return shall be in such form as the Tax Commission shall  
16 prescribe. Every payer required under this subsection to deduct and  
17 withhold a tax from a payee shall, as to the total amounts paid to  
18 each payee during the calendar year, furnish to such payee, on or  
19 before January 31, of the succeeding year, a written statement  
20 showing the name of the payer, the name of the payee and the payee's  
21 social security account number, if any, the total amount paid  
22 subject to taxation, and the total amount deducted and withheld as  
23 tax and such other information as the Tax Commission may require.  
24 Any payer who fails to withhold or pay to the Tax Commission any

1 sums herein required to be withheld or paid shall be personally and  
2 individually liable therefor to the State of Oklahoma.

3 D. Corporations. For all taxable years beginning after  
4 December 31, 1989, a tax is hereby imposed upon the Oklahoma taxable  
5 income of every corporation doing business within this state or  
6 deriving income from sources within this state in an amount equal to  
7 six percent (6%) thereof.

8 There shall be no additional Oklahoma income tax imposed on  
9 accumulated taxable income or on undistributed personal holding  
10 company income as those terms are defined in the Internal Revenue  
11 Code.

12 E. Certain foreign corporations. In lieu of the tax imposed in  
13 the first paragraph of subsection C of this section, for all taxable  
14 years beginning after December 31, 1989, there shall be imposed on  
15 foreign corporations, as defined in the Internal Revenue Code, a tax  
16 of six percent (6%) instead of thirty percent (30%) as used in the  
17 Internal Revenue Code, where such income is received from sources  
18 within Oklahoma, in accordance with the provisions of the Internal  
19 Revenue Code and the Oklahoma Income Tax Act.

20 Every payer of amounts covered by this subsection shall deduct  
21 and withhold from such amounts paid each payee an amount equal to  
22 six percent (6%) thereof. Every payer required to deduct and  
23 withhold taxes under this subsection shall for each quarterly period  
24 on or before the last day of the month following the close of each

1 such quarterly period, pay over the amount so withheld as taxes to  
2 the Tax Commission, and shall file a return with each such payment.  
3 Such return shall be in such form as the Tax Commission shall  
4 prescribe. Every payer required under this subsection to deduct and  
5 withhold a tax from a payee shall, as to the total amounts paid to  
6 each payee during the calendar year, furnish to such payee, on or  
7 before January 31, of the succeeding year, a written statement  
8 showing the name of the payer, the name of the payee and the payee's  
9 social security account number, if any, the total amounts paid  
10 subject to taxation, the total amount deducted and withheld as tax  
11 and such other information as the Tax Commission may require. Any  
12 payer who fails to withhold or pay to the Tax Commission any sums  
13 herein required to be withheld or paid shall be personally and  
14 individually liable therefor to the State of Oklahoma.

15 F. Fiduciaries. A tax is hereby imposed upon the Oklahoma  
16 taxable income of every trust and estate at the same rates as are  
17 provided in subsection B of this section for single individuals.  
18 Fiduciaries are not allowed a deduction for any federal income tax  
19 paid.

20 G. Tax rate tables. For all taxable years beginning after  
21 December 31, 1991, in lieu of the tax imposed by subsection A or B  
22 of this section, as applicable there is hereby imposed for each  
23 taxable year on the taxable income of every individual, whose  
24 taxable income for such taxable year does not exceed the ceiling

