

**BILL SUMMARY**  
2<sup>nd</sup> Session of the 54<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 1228</b>
<b>Version:</b>	<b>CS</b>
<b>Request Number:</b>	<b>10672</b>
<b>Author:</b>	<b>Rep. Sears</b>
<b>Date:</b>	<b>4/2/2014</b>
<b>Impact:</b>	<b>No Fiscal or Administrative Impact</b>

**Research Analysis**

The Committee Substitute for SB1228 allows the Oklahoma Tax Commission to hold any individual personally liable for unpaid sales tax, withholding tax or motor fuel tax if that individual had direct control, supervision or responsibility for filing returns and payment of the taxes for a business or legal entity. Currently, the Commission may only hold the principal officers or managers of the entity liable for unpaid taxes.

Prepared By: Quyen Do

**Fiscal Analysis**

Under current law personal liability of trust fund taxes may only be assessed against principal officers of a corporation and managers/members of a limited liability company. The proposed amendments would allow trust tax assessments of any persons, regardless of title or position, responsible for withholding or collection and remittance of taxes or had direct control, supervision or responsibility for filing returns and making payments of the tax due.

The proposed legislation is a request from the Oklahoma Tax Commission and there is no estimated fiscal or administrative impact.

Prepared By: Mark Tygret

**Other Considerations**

None.