



1 aggregate business filing may be used as a single filing in lieu of  
2 the filing of separate returns, applications or other annual filings  
3 required pursuant to the Oklahoma Income Tax Act, the Franchise Tax  
4 Code and the fee required pursuant to paragraph 18 of subsection A  
5 of Section 1142 of Title 18 of the Oklahoma Statutes. The  
6 computation of tax liability and the amount of any fees determined  
7 by use of the aggregate business filing shall be in all respects  
8 identical to the computation of such liability pursuant to the  
9 Oklahoma Income Tax Act, the Franchise Tax Code and the Oklahoma  
10 General Corporation Act; provided the remittance procedure shall  
11 provide for a single remittance, payment or schedule pursuant to the  
12 requirements of subsections G, H and I of Section 2368 of Title 68  
13 of the Oklahoma Statutes.

14 B. In order to use the aggregate business filing and remittance  
15 procedures for a taxable period, a person or entity doing business  
16 in this state shall make an election on a form and according to a  
17 schedule prescribed by the Oklahoma Tax Commission. Such election  
18 shall authorize the person or entity to use the aggregate business  
19 filing and remittance procedures in lieu of the filing and  
20 remittance procedures otherwise required but shall not exempt or  
21 otherwise limit the liability of the taxpayer for amounts due  
22 pursuant to the Oklahoma Income Tax Act, the Franchise Tax Code and  
23 the Oklahoma General Corporation Act.  
24

1 C. For purposes of this section, "person or entity doing  
2 business in this state" shall mean a person or entity who:

3 1. Is domiciled in this state as an individual for business  
4 purposes or is domiciled in this state for corporate, commercial or  
5 other business purposes;

6 2. Owns or uses a part or all of its capital in this state;

7 3. Has at any time during the calendar year property in this  
8 state with an aggregate value of at least Fifty Thousand Dollars  
9 (\$50,000.00). For the purpose of this subsection, owned property is  
10 valued at original cost and rented property is valued at eight times  
11 the net annual rental charge;

12 4. Has during the calendar year payroll in this state of at  
13 least Fifty Thousand Dollars (\$50,000.00). Payroll in this state  
14 includes all of the following:

15 a. any amount subject to withholding by the person under  
16 Section 2385.2 of this title,

17 b. any other amount the person pays as compensation to an  
18 individual under the supervision or control of the  
19 person for work done in this state, and

20 c. any amount the person pays for services performed in  
21 this state on its behalf by another;

22 5. Has during the calendar year sales in this state of at least  
23 Five Hundred Thousand Dollars (\$500,000.00);  
24

1           6. Has at any time during the calendar year within this state  
2 at least twenty-five percent (25%) of the person's total property,  
3 total payroll, or total sales; or

4           7. Otherwise has a nexus with this state to an extent that the  
5 person can be required to remit the tax imposed under the Oklahoma  
6 Income Tax Act, the Franchise Tax Code and, that which is required  
7 pursuant to the Oklahoma General Corporation Act but otherwise  
8 remitted to the Oklahoma Tax Commission.

9           SECTION 2. This act shall become effective November 1, 2015.

10  
11 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated  
12 04/08/2015 - DO PASS, As Coauthored.