

OKLAHOMA HOUSE OF REPRESENTATIVES
COMMITTEE REPORT

5/12/2015 3:28:43 PM

JOINT COMMITTEE ON APPROPRIATIONS AND BUDGET COMMITTEE

HB2236

By: Sears et al of the House
Jolley et al of the Senate

Title: Revenue and taxation; Voluntary Compliance Initiative; reinstating
for certain period; emergency.

Coauthored By:

Recommendation: **DO PASS**

Amendments:



Chr.
Representative Earl Sears

YEAS: 19

Billy, Casey, Coody (A), Cox, Hoskin, Johnson, Martin, McCall, McCullough, McDaniel (J), Nelson,
Ortega, Osborn, Peterson, Rousselot, Sanders, Sears, Wesselhoft, Wright

NAYS: 0

CONSTITUTIONAL PRIVILEGE: 0

OKLAHOMA STATE SENATE
JOINT
COMMITTEE REPORT

May 12, 2015

JOINT COMMITTEE ON APPROPRIATIONS AND BUDGET

HB 2236

By: Sears of the House and Jolley and Treat of the Senate

Title: Revenue and taxation; Voluntary Compliance Initiative; reinstating for certain period; emergency.

Recommendation: **DO PASS**

Aye: Anderson, Barrington, Bass, Bice, Boggs, Brinkley, Brooks, Crain, Dahm, Fields, Floyd, Ford, Garrison, Griffin, Halligan, Holt, Jech, Justice, Loveless, Marlatt, Newberry, Paddack, Quinn, Shaw, Silk, Simpson, Smalley, Sparks, Standridge, Stanislawski, Sykes, Thompson, Wyrick, Treat, Jolley

Nay:

Pass:

Senator Clark Jolley, Chair

1 STATE OF OKLAHOMA

2 1st Session of the 55th Legislature (2015)

3 HOUSE BILL 2236

By: Sears and Casey of the
House

4 and

5 Jolley and Treat of the
6 Senate

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9 AS INTRODUCED

10 An Act relating to revenue and taxation; amending 68
11 O.S. 2011, Section 216.3, which relates to a
12 Voluntary Compliance Initiative; reinstating
13 Initiative for certain period; allowing for waiver of
14 certain costs; providing that certain fees not be
15 waived; excluding certain tax from certain
16 definition; eliminating certain penalty; and
17 declaring an emergency.

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

19 SECTION 1. AMENDATORY 68 O.S. 2011, Section 216.3, is
20 amended to read as follows:

21 Section 216.3 A. For the purpose of encouraging the voluntary
22 disclosure and payment of taxes owed to this state, the Oklahoma Tax
23 Commission is hereby authorized and directed, subject to the
24 availability of funds, to establish a Voluntary Compliance
Initiative for eligible taxes, as provided in this section. A
taxpayer shall be entitled to a waiver of penalty, interest and

1 other collection fees or costs due on eligible taxes if the taxpayer
2 voluntarily files delinquent tax returns and pays the taxes due
3 during the compliance initiative. The time in which a voluntary
4 payment of tax liability may be made or the taxpayer may enter into
5 a payment program acceptable to the Tax Commission for the payment
6 of the unpaid taxes in full in the manner and time established in a
7 written payment program agreement between the Tax Commission and the
8 taxpayer under the Voluntary Compliance Initiative is limited to the
9 period beginning on ~~September 15, 2008~~ September 14, 2015, and
10 ending on ~~November 14, 2008~~ November 13, 2015.

11 B. Upon payment of the eligible taxes under the Voluntary
12 Compliance Initiative established, the Tax Commission shall abate
13 and not seek to collect any interest, penalties, collection fees, or
14 costs that would otherwise be applicable and release any liens
15 imposed. Provided, if the delinquent taxes are remitted to a debt
16 collection agency contracting with the Tax Commission pursuant to
17 Section 255 of this title, the debt collection agency contract fee
18 shall not be waived.

19 C. As used in this section, "eligible taxes" shall include the
20 following taxes that were due and payable for any tax period or
21 periods ending before ~~January 1, 2008~~ January 1, 2015:

22 1. Mixed Beverage tax levied pursuant to Section 576 of Title
23 37 of the Oklahoma Statutes, i

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1 2. Gasoline and diesel tax levied pursuant to Section 500.4 of
2 Title 68 of the Oklahoma Statutes;

3 3. Gross Production and petroleum excise tax levied pursuant to
4 Sections 1001, 1101 and 1102 of Title 68 of the Oklahoma Statutes;

5 ~~4. Franchise tax levied pursuant to Sections 1203 or 1204 of~~
6 ~~Title 68 of the Oklahoma Statutes;~~

7 ~~5. Sales tax levied pursuant to Sections 1354 of Title 68 of~~
8 ~~the Oklahoma Statutes;~~

9 ~~6. 5. Use tax levied pursuant to Section 1402 of Title 68 of~~
10 ~~the Oklahoma Statutes;~~

11 ~~7. 6. Income tax levied pursuant to Section 2355 of Title 68 of~~
12 ~~the Oklahoma Statutes;~~

13 ~~8. 7. Withholding tax levied pursuant to 2385.2 of Title 68 of~~
14 ~~the Oklahoma Statutes; and~~

15 ~~9. 8. Privilege tax levied pursuant to Section 2370 of Title 68~~
16 ~~of the Oklahoma Statutes.~~

17 ~~D. If any eligible tax, or any part thereof, is not paid before~~
18 ~~the end of the Voluntary Compliance Initiative established under~~
19 ~~this section or in conformity with a written payment agreement~~
20 ~~entered into during the Voluntary Compliance Initiative between the~~
21 ~~Tax Commission and the taxpayer for payment of the unpaid eligible~~
22 ~~taxes, a penalty equal to the amount of delinquent penalty imposed~~
23 ~~by the applicable section for nonpayment of the tax shall be added~~
24 ~~thereto, collected and paid; provided, the Tax Commission shall not~~

1 ~~collect the penalty assessed in this section if the individual or~~
2 ~~entity from which the tax liability is due was not eligible to~~
3 ~~participate in the compliance initiative or the taxpayer has timely~~
4 ~~filed a protest of an assessment pursuant to Section 221 of Title 68~~
5 ~~of the Oklahoma Statutes or is otherwise a contested matter before a~~
6 ~~court of competent jurisdiction.~~

7 ~~E.~~ The Tax Commission shall promulgate rules detailing the
8 terms and other conditions of this program.

9 ~~F.~~ E. The Tax Commission is authorized to expend necessary
10 available funds, including contracting with third parties, to
11 publicly advertise, assist in the collection of eligible taxes, and
12 administer the Voluntary Compliance Initiative and shall be exempt
13 from the provisions of Section 85.7 of Title 74 of the Oklahoma
14 Statutes for the purpose of implementing this section.

15 SECTION 2. It being immediately necessary for the preservation
16 of the public peace, health and safety, an emergency is hereby
17 declared to exist, by reason whereof this act shall take effect and
18 be in full force from and after its passage and approval.

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20 55-1-7446 JM 05/06/15

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