

**BILL SUMMARY**  
1<sup>st</sup> Session of the 55<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>HB 2236</b>
<b>Version:</b>	<b>INT</b>
<b>Request Number:</b>	<b>7446</b>
<b>Author:</b>	<b>Rep. Sears</b>
<b>Date:</b>	<b>5/11/2015</b>
<b>Impact:</b>	<b>Tax Commission:</b>
	<b>Estimated Revenue Increase of</b>
	<b>\$35.0 Million in FY-16</b>

**Research Analysis**

HB2236, as introduced, allows the Oklahoma Tax Commission to offer a tax amnesty to delinquent taxpayers for a period beginning September 14, 2015 to November 13, 2015. Any taxpayer that participates during this period is entitled to a waiver of penalty, interest and other collection fees or costs due on eligible taxes if the taxpayer voluntarily files delinquent tax returns and pays the taxes due during the compliance initiative period.

Prepared By: Quyen Do

**Fiscal Analysis**

The voluntary compliance initiative would include gasoline and diesel taxes, gross production and petroleum excise taxes, corporate income tax, bank “in lieu” taxes, individual income tax, withholding taxes, sales and use taxes, and mixed beverage taxes.

The initiative is expected to result in an increase in FY-16 revenue of \$35,000,000, based on prior results and tax Commission compliance data.

Prepared By: Mark Tygret

**Other Considerations**

None.