

BILL SUMMARY
1st Session of the 54th Legislature

Bill No.:	SB865
Version:	Engrossed
Request Number:	N/A
Author:	Rep. Scott Biggs
Date:	4/02/2013
Impact:	Not Required

Research Analysis

SB865 gives each district attorney (DA) the authority to create a Delinquent Sales Tax Restitution Program (Program), which will allow a DA to enter into a written restitution agreement with a defendant to defer prosecution on embezzlement for up to three years. The measure establishes guidelines for a DA to determine if a delinquent sales tax compliant is appropriate for referral to the Program and requires the DA to forward a notice of the complaint to defendant. The notice would include the due date of the sales tax report and the appropriate amount due, the name of the government agency making the referral, a statement of penalty for embezzlement and the date before which the defendant must contact the DA's office by. A restitution agreement would include a provision requiring the defendant to pay the DA a fee based on the amount of sales tax owed. Each DA participating in the programing is required to submit an annual report to the District Attorney Council (DAC) showing total deposits and expenditures for the Program. The DAC is required to publish an annual report on the Program by September 15 of each year and distribute a copy to the Governor, Pro Tempore Speaker and Chairs of the House and Senate A&B Committee.

The Oklahoma Tax Commission would be required to notify the DA's office of all sales tax delinquencies 60 days past due.

Prepared By: Quyen Do

Fiscal Analysis

Not required.

Prepared By: Mark Tygret

Other Considerations

None.