

05/18/2017 10:58:28 AM

HOUSE OF REPRESENTATIVES
CONFERENCE COMMITTEE REPORT

Mr. President:
Mr. Speaker:

The Conference Committee, to which was referred

HB1853

By: Ortega of the House and Thompson of the Senate

Title: Revenue and taxation; audit claims; property tax relief; income tax checkoffs; repealer;
effective date.

Together with Engrossed Senate Amendments thereto, beg leave to report that we have had the same under consideration and herewith return the same with the following recommendations:

1. That the Senate recede from its amendment.

Respectfully submitted,

House Action _____ Date _____ Senate Action _____ Date _____

HB1853 CCR (A)
HOUSE CONFEREES

Bennett, John		Biggs, Scott	
Caldwell, Chad		Calvey, Kevin	
Casey, Dennis		Cockroft, Josh	
District 76		Dunnington, Jason	
Echols, Jon		Henke, Katie	
Inman, Scott		Jordan, John Paul	
Kouplen, Steve		Loring, Ben	
Martin, Scott		Murphey, Jason	
Ortega, Charles		Osborn, Leslie	
Ownbey, Pat		Pfeiffer, John	
Proctor, Eric		Roberts, Dustin	
Russ, Todd		Sanders, Mike	
Sears, Earl		Stone, Shane	
Virgin, Emily		Wallace, Kevin	

SENATE CONFEREES

Allen Mark Allen
Bass _____
Bergstrom Michael Bergstrom
Bice Stephane Bice
Boggs _____
Brecheen _____
Brown _____
Dahm Nathan Dahm
Daniels _____
David KID I
Dossett _____
Dugger John Dugger
Fields Edna Fields
Floyd _____
Fry John Fry
Griffin Griffin
Holt _____
Jech _____
Kidd Chris Kidd
Leewright John Leewright
Marlatt _____
Matthews _____
McCortney Mark McCortney

Newberry Mark Newberry
Newhouse John Newhouse
Paxton John Paxton
Pederson _____
Pemberton James Pemberton
Pittman _____
Pugh John Pugh
Quinn Mark Quinn
Rader John Rader
Scott John Scott
Sharp John Sharp
Shaw Wayne Shaw
Silk _____
Simpson John Simpson
Smalley John Smalley
Sparks _____
Standridge John Standridge
Stanislawski John Stanislawski
Sykes _____
Thompson John Thompson
Yen John Yen

House Action _____ Date _____ Senate Action _____ Date _____

1 ENGROSSED SENATE AMENDMENTS
TO
2 ENGROSSED HOUSE
BILL NO. 1853
By: Ortega and Osborn (Leslie)
of the House
and
Thompson of the Senate

8 An Act relating to revenue and taxation; amending 68
O.S. 2011, Section 5015, which relates to audit
9 claims; modifying time period for submission of
certain information; amending 68 O.S. 2011, Section
10 2910, which relates to certain property tax relief
provision; modifying time period for submission of
11 certain additional information; repealing 68 O.S.
2011, Section 2368.2, which relates to donations from
12 income tax refunds; and providing an effective date.

15 AMENDMENT NO. 1. Page 1, strike the title to read

16 "[revenue and taxation - audit claims - submission
of certain information - certain property tax relief
17 provision - repealer - effective date]"

18 AMENDMENT NO. 2. Page 1, strike the enacting clause

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1 Passed the Senate the 25th day of April, 2017.

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3 _____
4 Presiding Officer of the Senate

5 Passed the House of Representatives the ____ day of _____,
6 2017.

7
8 _____
9 Presiding Officer of the House
10 of Representatives

1 ENGROSSED HOUSE
2 BILL NO. 1853

By: Ortega and Osborn (Leslie)
of the House

3 and

4 Thompson of the Senate
5
6

7 An Act relating to revenue and taxation; amending 68
8 O.S. 2011, Section 5015, which relates to audit
9 claims; modifying time period for submission of
10 certain information; amending 68 O.S. 2011, Section
11 2910, which relates to certain property tax relief
provision; modifying time period for submission of
certain additional information; repealing 68 O.S.
2011, Section 2368.2, which relates to donations from
income tax refunds; and providing an effective date.

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13
14 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

15 SECTION 1. AMENDATORY 68 O.S. 2011, Section 5015, is
16 amended to read as follows:

17 Section 5015. A. The Oklahoma Tax Commission shall, within a
18 reasonable time after receipt of a claim, audit said claim for
19 correctness and payment. If the Oklahoma Tax Commission determines
20 the amount of a claim to be incorrect or excessive, or the
21 supporting proof to be inadequate, or that the claim should be
22 disallowed for any other reason, it shall notify the claimant by
23 mail of the correct amount, if any, for which the claim can be
24 allowed or the finding and reasons for disallowance of the claim.

1 The claimant may, within ~~thirty (30)~~ sixty (60) days after the date
2 the notice is mailed by the Oklahoma Tax Commission, submit further
3 or additional proof in support of his claim or request an oral
4 hearing before the Oklahoma Tax Commission.

5 B. Upon request for a hearing, the Oklahoma Tax Commission shall
6 notify claimant in writing of the date, place and time of the
7 hearing. The hearing date shall not be less than ten (10) days from
8 the date of mailing the written hearing notice to the claimant.

9 Upon examination of the claimant's additional proof or after the
10 oral hearing, the Oklahoma Tax Commission shall enter an order in
11 accordance with its findings. The order of the Oklahoma Tax
12 Commission shall be final.

13 SECTION 2. AMENDATORY 68 O.S. 2011, Section 2910, is
14 amended to read as follows:

15 Section 2910. A. The Oklahoma Tax Commission shall, within a
16 reasonable time after receipt of a claim, audit said claim for
17 correctness and payment. If the Oklahoma Tax Commission determines
18 the amount of a claim to be incorrect or excessive, or the
19 supporting proof to be inadequate, or that the claim should be
20 disallowed for any other reason, it shall notify the claimant by
21 mail of the correct amount, if any, for which the claim can be
22 allowed or the finding and reasons for disallowance of the claim.
23 The claimant may, within ~~thirty (30)~~ sixty (60) days after the date
24 the notice is mailed by the Oklahoma Tax Commission, submit further

1 or additional proof in support of his claim or request an oral
2 hearing before the Oklahoma Tax Commission.

3 B. Upon request for a hearing, the Oklahoma Tax Commission
4 shall notify claimant in writing of the date, place and time of the
5 hearing. The hearing date shall not be less than ten (10) days from
6 the date of mailing the written hearing notice to the claimant. Upon
7 examination of the claimant's additional proof or after the oral
8 hearing, the Oklahoma Tax Commission shall enter an order in
9 accordance with its findings. The order of the Oklahoma Tax
10 Commission shall be final.

11 SECTION 3. REPEALER 68 O.S. 2011, Section 2368.2, is
12 hereby repealed.

13 SECTION 4. This act shall become effective November 1, 2017.

14 Passed the House of Representatives the 6th day of March, 2017.

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Presiding Officer of the House
of Representatives

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Passed the Senate the ____ day of _____, 2017.

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Presiding Officer of the Senate

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