

1 ENGROSSED HOUSE
2 BILL NO. 1427

By: Hilbert, Ownbey and Newton
of the House

3 and

4 Leewright of the Senate

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8 [revenue and taxation - creating Out-of-State Tax
9 Collections Enforcement Act of 2017 - out-of-state
10 field office - staffing levels - effective date]
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13 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

14 SECTION 1. NEW LAW A new section of law to be codified
15 in the Oklahoma Statutes as Section 120 of Title 68, unless there is
16 created a duplication in numbering, reads as follows:

17 A. This act shall be known and may be cited as the "Out-of-
18 State Tax Collections Enforcement Act of 2017".

19 B. For the purpose of collecting taxes owed to this state, the
20 Tax Commission shall establish and maintain not less than one field
21 office in a state other than Oklahoma.

22 C. The Tax Commission shall maintain in full-time employ not
23 less than five out-of-state tax auditors who shall perform audit
24 functions related to enhancing:

1 1. Sales and use tax collections related to sales or
2 transactions involving residents of Oklahoma and out-of-state
3 vendors with a nexus to the State of Oklahoma; and

4 2. Collections of any other unpaid taxes owed the State of
5 Oklahoma by out-of-state individuals, firms and corporations.

6 D. For purposes of this section, the term "audit function"
7 includes but is not limited to the auditing of the books of
8 individuals, firms and corporations which the Tax Commission
9 believes may owe the State of Oklahoma additional tax monies.

10 SECTION 2. This act shall become effective November 1, 2017.

11 Passed the House of Representatives the 14th 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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