

1 **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2 STATE OF OKLAHOMA

3 1st Session of the 56th Legislature (2017)

4 HOUSE BILL 1427

By: Hilbert and Ownbey of the
House

5 and

6 Leewright of the Senate

7
8
9 AS INTRODUCED

10 **[revenue and taxation - creating Out-of-State Tax**

11 **Collections Enforcement Act of 2017 - out-of-state**

12 **field office - staffing levels - effective date]**

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

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

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

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

1 C. The Tax Commission shall maintain in full time employee not
2 less than five out-of-state tax auditors who shall perform audit
3 functions related to enhancing:

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

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

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

13 SECTION 2. This act shall become effective November 1, 2017.
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15 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
16 03/02/2017 - DO PASS, As Amended and Coauthored.
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