HOUSE OF REPRESENTATIVES - FLOOR VERSION

STATE OF OKLAHOMA

1st Session of the 56th Legislature (2017)

HOUSE BILL 1853 By: Ortega and Osborn (Leslie) of the House

and

Thompson of the Senate

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 2011, Section 5015, which relates to audit claims; modifying time period for submission of certain information; amending 68 O.S. 2011, Section 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.

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

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

Section 5015. A. The Oklahoma Tax Commission shall, within a reasonable time after receipt of a claim, audit said claim for correctness and payment. If the Oklahoma Tax Commission determines the amount of a claim to be incorrect or excessive, or the supporting proof to be inadequate, or that the claim should be disallowed for any other reason, it shall notify the claimant by mail of the correct amount, if any, for which the claim can be allowed or the finding and reasons for disallowance of the claim. The claimant may, within ~~thirty (30)~~ sixty (60) days after the date the notice is mailed by the Oklahoma Tax Commission, submit further or additional proof in support of his claim or request an oral hearing before the Oklahoma Tax Commission.

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

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

Section 2910. A. The Oklahoma Tax Commission shall, within a reasonable time after receipt of a claim, audit said claim for correctness and payment. If the Oklahoma Tax Commission determines the amount of a claim to be incorrect or excessive, or the supporting proof to be inadequate, or that the claim should be disallowed for any other reason, it shall notify the claimant by mail of the correct amount, if any, for which the claim can be allowed or the finding and reasons for disallowance of the claim. The claimant may, within ~~thirty (30)~~ sixty (60) days after the date the notice is mailed by the Oklahoma Tax Commission, submit further or additional proof in support of his claim or request an oral hearing before the Oklahoma Tax Commission.

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

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

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

COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated 02/21/2017 - DO PASS, As Coauthored.