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AS AMENDED

By: Ortega and Osborn (Leslie)
of the House

and

Thompson of the Senate

[revenue and taxation - audit claims - submission of
certain information - certain property tax relief
provision - repealer - 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

1 the notice is mailed by the Oklahoma Tax Commission, submit further
2 or additional proof in support of his claim or request an oral
3 hearing before the Oklahoma Tax Commission.

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

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

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

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.
7 Upon examination of the claimant's additional proof or after the
8 oral 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 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS
15 April 5, 2017 - DO PASS AS AMENDED
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