

STATE OF OKLAHOMA

1st Session of the 56th Legislature (2017)

HOUSE BILL 1427

By: Hilbert

AS INTRODUCED

An Act relating to revenue and taxation; creating the Out-of-State Tax Collections Enforcement Act of 2017; stating purposes; requiring the establishment and maintenance of no less than one out-of-state field office; requiring certain staffing levels; requiring the performance of certain functions; defining certain term; providing for codification; and providing an effective date.

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

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

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

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

C. The Tax Commission shall maintain in full time employee not less than five out-of-state tax auditors who shall perform audit 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.

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