

BILL SUMMARY
1st Session of the 56th Legislature

Bill No.:	HB 1853
Version:	Introduced
Request Number:	5528
Author:	Representative Osborn
Date:	2/10/2017
Impact:	\$0 to the State

Research Analysis

HB1853, as introduced, extends the amount of time, from 30 days to 60 days, claimants have to review and submit additional information to the Oklahoma Tax Commission for sales and property tax relief.

The measure also seeks to repeal a provision that automatically removes an income tax check off from future tax return forms if the check off does not produce a minimum amount of contributions within a three year period.

Prepared By: Quyen Do

Fiscal Analysis

From the Oklahoma Tax Commission:

HB 1853 proposes to amend 68 O.S. §5015 as it relates to the audit of sales tax claims made pursuant to the sales tax relief credit by increasing the claimant's notice time from the current thirty (30) days to sixty (60) days. The measure also amends 68 O.S. §2910 as it relates to those who may file a claim for property tax relief on the amount of property taxes paid on the household occupied by such person during the preceding calendar year, by increasing the claimant's notice time from the current thirty (30) days to sixty (60) days. HB 1853 proposes to repeal 68 O.S. §2368.2 as it relates to minimal amount of voluntary donations (income tax refund checkoffs).

The proposed legislation is a request from the Tax Commission and there is no estimated fiscal or administrative impact.

Prepared By: Nicole McPhetridge

Other Considerations

None.