

<DateSubmitted>

HOUSE OF REPRESENTATIVES  
CONFERENCE COMMITTEE REPORT

Mr. President:  
Mr. Speaker:

The Conference Committee, to which was referred

**HB1853**

By: Ortega of the House and Thompson of the Senate

Title: Revenue and taxation; audit claims; property tax relief; income tax checkoffs; repealer;  
effective date.

Together with Engrossed Senate Amendments thereto, beg leave to report that we have had the same under consideration and herewith return the same with the following recommendations:

1. That the Senate recede from its amendment.

Respectfully submitted,

House Action \_\_\_\_\_ Date \_\_\_\_\_ Senate Action \_\_\_\_\_ Date \_\_\_\_\_

**SENATE CONFEREES**

Allen \_\_\_\_\_  
 Bass \_\_\_\_\_  
 Bergstrom \_\_\_\_\_  
 Bice \_\_\_\_\_  
 Boggs \_\_\_\_\_  
 Brecheen \_\_\_\_\_  
 Brown \_\_\_\_\_  
 Dahm \_\_\_\_\_  
 Daniels \_\_\_\_\_  
 David \_\_\_\_\_  
 Dossett \_\_\_\_\_  
 Dugger \_\_\_\_\_  
 Fields \_\_\_\_\_  
 Floyd \_\_\_\_\_  
 Fry \_\_\_\_\_  
 Griffin \_\_\_\_\_  
 Holt \_\_\_\_\_  
 Jech \_\_\_\_\_  
 Kidd \_\_\_\_\_  
 Leewright \_\_\_\_\_  
 Marlatt \_\_\_\_\_  
 Matthews \_\_\_\_\_  
 McCortney \_\_\_\_\_  
 Newberry \_\_\_\_\_

Newhouse \_\_\_\_\_  
 Paxton \_\_\_\_\_  
 Pederson \_\_\_\_\_  
 Pemberton \_\_\_\_\_  
 Pittman \_\_\_\_\_  
 Pugh \_\_\_\_\_  
 Quinn \_\_\_\_\_  
 Rader \_\_\_\_\_  
 Scott \_\_\_\_\_  
 Sharp \_\_\_\_\_  
 Shaw \_\_\_\_\_  
 Silk \_\_\_\_\_  
 Simpson \_\_\_\_\_  
 Smalley \_\_\_\_\_  
 Sparks \_\_\_\_\_  
 Standridge \_\_\_\_\_  
 Stanislawski \_\_\_\_\_  
 Sykes \_\_\_\_\_  
 Thompson \_\_\_\_\_  
 Yen \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_

House Action \_\_\_\_\_ Date \_\_\_\_\_

Senate Action \_\_\_\_\_ Date \_\_\_\_\_

1 ENGROSSED SENATE AMENDMENTS  
TO  
2 ENGROSSED HOUSE  
BILL NO. 1853  
By: Ortega and Osborn (Leslie)  
of the House  
and  
Thompson of the Senate

8 An Act relating to revenue and taxation; amending 68  
O.S. 2011, Section 5015, which relates to audit  
9 claims; modifying time period for submission of  
certain information; amending 68 O.S. 2011, Section  
10 2910, which relates to certain property tax relief  
provision; modifying time period for submission of  
11 certain additional information; repealing 68 O.S.  
2011, Section 2368.2, which relates to donations from  
12 income tax refunds; and providing an effective date.

15 AMENDMENT NO. 1. Page 1, strike the title to read

16 "[ revenue and taxation - audit claims - submission  
of certain information - certain property tax relief  
17 provision - repealer - effective date ]"

18 AMENDMENT NO. 2. Page 1, strike the enacting clause

1 Passed the Senate the 25th day of April, 2017.

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3 \_\_\_\_\_  
4 Presiding Officer of the Senate

5 Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_,  
6 2017.

7  
8 \_\_\_\_\_  
9 Presiding Officer of the House  
10 of Representatives

1 ENGROSSED HOUSE  
2 BILL NO. 1853

By: Ortega and Osborn (Leslie)  
of the House

3 and

4 Thompson of the Senate  
5  
6

7 An Act relating to revenue and taxation; amending 68  
8 O.S. 2011, Section 5015, which relates to audit  
9 claims; modifying time period for submission of  
10 certain information; amending 68 O.S. 2011, Section  
11 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.

12  
13  
14 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

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

17 Section 5015. A. The Oklahoma Tax Commission shall, within a  
18 reasonable time after receipt of a claim, audit said claim for  
19 correctness and payment. If the Oklahoma Tax Commission determines  
20 the amount of a claim to be incorrect or excessive, or the  
21 supporting proof to be inadequate, or that the claim should be  
22 disallowed for any other reason, it shall notify the claimant by  
23 mail of the correct amount, if any, for which the claim can be  
24 allowed or the finding and reasons for disallowance of the claim.

1 The claimant may, within ~~thirty (30)~~ sixty (60) days after the date  
2 the notice is mailed by the Oklahoma Tax Commission, submit further  
3 or additional proof in support of his claim or request an oral  
4 hearing before the Oklahoma Tax Commission.

5 B. Upon request for a hearing, the Oklahoma Tax Commission shall  
6 notify claimant in writing of the date, place and time of the  
7 hearing. The hearing date shall not be less than ten (10) days from  
8 the date of mailing the written hearing notice to the claimant.

9 Upon examination of the claimant's additional proof or after the  
10 oral hearing, the Oklahoma Tax Commission shall enter an order in  
11 accordance with its findings. The order of the Oklahoma Tax  
12 Commission shall be final.

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

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

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. Upon  
7 examination of the claimant's additional proof or after the oral  
8 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 Passed the House of Representatives the 6th day of March, 2017.

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16 \_\_\_\_\_  
17 Presiding Officer of the House  
of Representatives

18  
19 Passed the Senate the \_\_\_\_ day of \_\_\_\_\_, 2017.

20  
21 \_\_\_\_\_  
22 Presiding Officer of the Senate  
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