

STATE OF OKLAHOMA

1st Session of the 57th Legislature (2019)

COMMITTEE SUBSTITUTE
FOR ENGROSSED
SENATE BILL NO. 402

By: Floyd of the Senate

and

West (Tammy) of the House

COMMITTEE SUBSTITUTE

An Act relating to tax administration; limiting participation in certain program by taxpayer; authorizing relief from limitation under specified circumstances; 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 216.5 of Title 68, unless there is created a duplication in numbering, reads as follows:

No taxpayer shall be allowed to participate in a statutory voluntary compliance initiative, enacted after the effective date of this act, entitling taxpayers to a waiver of penalty, interest and/or other collection fees due on unpaid taxes if the taxpayer has previously participated in a similar initiative; provided:

1 1. Such limitation shall not preclude a taxpayer from seeking
2 relief under the provisions of Section 219.1 or 220 of Title 68 of
3 the Oklahoma Statutes; and

4 2. The Oklahoma Tax Commission, whenever in its judgement good
5 cause exists and pursuant to written request, may authorize a waiver
6 from the limitation provided in this section.

7 SECTION 2. This act shall become effective November 1, 2019.

8
9 57-1-8771 MAH 04/11/19