

1 ENGROSSED SENATE
2 BILL NO. 402

By: Floyd of the Senate

3 and

4 West (Tammy) of the House

5
6 An Act relating to tax administration; limiting
7 participation in certain program by taxpayer;
8 authorizing relief from limitation under specified
9 circumstances; providing for codification; and
10 providing an effective date.

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

12 SECTION 1. NEW LAW A new section of law to be codified
13 in the Oklahoma Statutes as Section 216.5 of Title 68, unless there
14 is created a duplication in numbering, reads as follows:

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

20 1. Such limitation shall not preclude a taxpayer from seeking
21 relief under the provisions of Section 219.1 or 220 of Title 68 of
22 the Oklahoma Statutes; and
23
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2. The Oklahoma Tax Commission, whenever in its judgement good cause exists and pursuant to written request, may authorize a waiver from the limitation provided in this section.

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

Passed the Senate the 7th day of March, 2019.

Presiding Officer of the Senate

Passed the House of Representatives the ____ day of _____,
2019.

Presiding Officer of the House
of Representatives