

SENATE CHAMBER
STATE OF OKLAHOMA

DISPOSITION

☐ FLOOR AMENDMENT

No. _____

☐ COMMITTEE AMENDMENT

(Date)

Mr./Madame President:

I move to amend Senate Bill No. 402, by substituting the attached floor substitute for the title, enacting clause and entire body of the measure.

Submitted by:

Senator Floyd

Floyd-JCR-FS-Req#1957
2/20/2019 1:52 PM

(Floor Amendments Only) Date and Time Filed: _____

☐ Untimely

☐ Amendment Cycle Extended

☐ Secondary Amendment

STATE OF OKLAHOMA

1st Session of the 57th Legislature (2019)

FLOOR SUBSTITUTE

FOR

SENATE BILL NO. 402

By: Floyd

FLOOR SUBSTITUTE

[tax administration - participation by taxpayer -
limitation circumstances - codification - 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
other collection fees due on unpaid taxes if the taxpayer has
previously participated in a similar initiative; provided:

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

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

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

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6 57-1-1957 JCR 2/20/2019 1:52:17 PM
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