

1 **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2 STATE OF OKLAHOMA

3 1st Session of the 57th Legislature (2019)

4 COMMITTEE SUBSTITUTE
5 FOR ENGROSSED
6 SENATE BILL NO. 402

By: Floyd of the Senate

and

West (Tammy) of the House

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10 COMMITTEE SUBSTITUTE

11 An Act relating to tax administration; limiting
12 participation in certain program by taxpayer;
13 authorizing relief from limitation under specified
14 circumstances; providing for codification; and
15 providing an effective date.

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

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

20 No taxpayer shall be allowed to participate in a statutory
21 voluntary compliance initiative, enacted after the effective date of
22 this act, entitling taxpayers to a waiver of penalty, interest
23 and/or other collection fees due on unpaid taxes if the taxpayer has
24 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.

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9 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
10 04/11/2019 - DO PASS, As Amended.