

1 **SENATE FLOOR VERSION**

2 February 12, 2019

3 **AS AMENDED**

4
5
6 SENATE BILL NO. 402

By: Floyd

7 **[tax administration - participation by taxpayer -**
8 **limitation circumstances - codification - effective**
9 **date]**

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

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

14 A taxpayer shall be limited to participation in no more than one
15 (1) statutory voluntary compliance initiative; provided:

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

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

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

23 COMMITTEE REPORT BY: COMMITTEE ON FINANCE
24 February 12, 2019 - DO PASS AS AMENDED