

1 STATE OF OKLAHOMA

2 1st Session of the 57th Legislature (2019)

3 HOUSE BILL 2313

By: Marti

4  
5 AS INTRODUCED

6 An Act relating to revenue and taxation; requiring  
7 Oklahoma Tax Commission to provide certain forms of  
8 electronic notification; providing method for  
9 taxpayer to designate electronic mail or similar  
10 address for purposes of notice; providing for effect  
of failure of receipt of electronic notices;  
providing for codification; providing an effective  
date; and declaring an emergency.

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

14 SECTION 1. NEW LAW A new section of law to be codified  
15 in the Oklahoma Statutes as Section 208.1 of Title 68, unless there  
16 is created a duplication in numbering, reads as follows:

17 A. On and after the effective date of this act, the Oklahoma  
18 Tax Commission, in addition to any form of notice required by law to  
19 be provided to a taxpayer regarding assessment of a tax liability,  
20 denial of a refund claim, notice of any form of hearing before the  
21 Oklahoma Tax Commission or any other proceeding or action, shall  
22 provide such notice to a taxpayer in the form of an electronic  
23 notification, including but not limited to electronic mail using the  
24 email address or other form of electronic communication provided to

1 the Tax Commission and designated by the taxpayer as provided by  
2 subsection B of this section.

3 B. The Oklahoma Tax Commission shall maintain a database of  
4 electronic mail addresses or other electronic means of communication  
5 designated by the taxpayer which the taxpayer may provide or modify  
6 no more frequently than once each calendar year. For purposes of  
7 the requirements of this section, any electronic mail address or  
8 similar electronic device or method designated by the taxpayer on  
9 such form as may be prescribed by the Tax Commission shall be  
10 binding on the taxpayer for the calendar year, or remaining portion  
11 of a calendar year, for which the information is provided.

12 C. No action taken by the Tax Commission as described by  
13 subsection A of this section shall be subject to invalidation or  
14 modification on the basis that the notice of the action, decision,  
15 process or other event described in the notice was not actually  
16 received by the taxpayer using the electronic mail address or other  
17 designation as provided by this section.

18 SECTION 2. This act shall become effective July 1, 2019.

19 SECTION 3. It being immediately necessary for the preservation  
20 of the public peace, health or safety, an emergency is hereby  
21 declared to exist, by reason whereof this act shall take effect and  
22 be in full force from and after its passage and approval.

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24 57-1-7465 MAH 01/12/19