

BILL SUMMARY
1st Session of the 57th Legislature

Bill No.:	HB 2248
Version:	CS
Request Number:	8149
Author:	Rep. Russ
Date:	3/6/2019
Impact:	\$0

Research Analysis

The committee substitute for HB2248 requires the following declaration, as prescribed by 68 OS §2945, to be included on documents signed by certain taxpayers for the purpose of reporting property subject to ad valorem taxation. Current law requires the documents to be signed and sworn to under oath.

68 OS §2945 reads:

A. If any person shall knowingly and willfully make or give under oath or affirmation a false and fraudulent list of taxable personal property, or a false and fraudulent list of any taxable personal property under the control of the person or required to be listed by the person, or shall knowingly and willfully make false answer to any question which may be put under oath by any person, board or commission authorized to examine persons under oath in relation to the value or amount of any taxable personal property, the person shall be deemed guilty of the felony of perjury, and upon conviction shall be punished as is provided by law for the punishment of the felony of perjury.

B. If any taxpayer, or any official, employee, or agent of the taxpayer, shall fail or refuse, upon proper request, to permit the inspection of any property or the examination of any books, records and papers by any person authorized by the Ad Valorem Tax Code to do so, or shall fail or refuse to comply with any subpoena duces tecum legally issued under authority of this Code, the taxpayer shall be stopped from questioning or contesting the amount or validity of any assessment placed upon the property of the taxpayer to the board of equalization. Nothing in this section shall impair or impede the right of the taxpayer to appeal any order of the board of equalization to the district court as provided for in Section 2880.1 of this title.

Prepared By: Quyen Do

Fiscal Analysis

The measure requires the inclusion of the declaration prescribed by 68 O.S., Section 2945 when personal property and other personal property information is listed. No measureable fiscal or revenue cost or cost savings are anticipated.

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Other Considerations

None.

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