

BILL SUMMARY
1st Session of the 57th Legislature

Bill No.:	SB 402
Version:	ENGR
Request Number:	NA
Author:	Rep. Tammy West
Date:	4/9/2019
Impact:	Tax Commission:
	\$0

Research Analysis

Engrossed SB402 prohibits repeated participation in statutory voluntary compliance initiatives by any taxpayer unless the taxpayer makes a written request to petition the Oklahoma Tax Commission for a waiver from the limitation.

Prepared By: Quyen Do

Fiscal Analysis

The Tax Commission has indicated the disallowance of participation in voluntary compliance initiatives if a taxpayer has previously participated will have no measureable impact on state revenue.

Prepared By: Mark Tygret

Other Considerations

None.