

**Bill Summary**  
2<sup>nd</sup> Session of the 57<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 1196</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.:</b>	<b>3192</b>
<b>Author:</b>	<b>Sen. Thompson</b>
<b>Date:</b>	<b>01/06/2020</b>

**Bill Analysis**

SB 1196 shortens the deadline for a municipality to file an audit report of an associated fiscal year from two years to one year after the fiscal year. The measure also directs the Oklahoma Tax Commission to remit withheld funds to the Special Investigative Unit Auditing Fund of the State Auditor's Office if the municipality fails to meet the filing deadline.

Prepared by: Kalen Taylor