

Bill Summary
1st Session of the 57th Legislature

Bill No.:
Version:
Author:
Date:

SB 402
HASB
Sen. Floyd
04/30/2019

Bill Analysis

SB 402 prohibits an individual taxpayer from participating in a tax penalty waiver program if he or she previously participated in a program prior to the effective date of this measure. The Oklahoma Tax Commission may provide a waiver for good cause upon receiving a written request.

House Amendments

House Amendments to SB 402 corrects a scrivener's error related to the word "judgment" and adds a clarifying "or" as it relates to the waiver.

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