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February 8, 2022

By: Rader

An Act relating to sales and use tax; amending 68 O.S. 2021, Section 1364.3, which relates to hearings and increased personnel to increase collections; modifying amount of required locations to conduct hearings; authorizing use of teleconferencing or videoconferencing to conduct hearings; defining terms; updating statutory reference; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 2021, Section 1364.3, is amended to read as follows:

Section 1364.3. A. In order to increase the collection of sales and use taxes, the Oklahoma Tax Commission shall:

1. Conduct hearings pursuant to Section 212 of ~~Title 68 of the Oklahoma Statutes~~ this title related to permits issued under the provisions of Section 1364 of ~~Title 68 of the Oklahoma Statutes~~ this title in at least ~~two (2) locations~~ one (1) location in the state. The Commission may conduct hearings required by this section using either teleconferencing or videoconferencing capabilities; and

2. Add ten (10) additional sales and use tax audit and/or enforcement personnel as soon as practicable after July 1, 2011.

1 B. For the purposes of this section:

2 1. "Teleconferencing" means a conference among members of the
3 Commission and members of the public remote from one another who are
4 linked by telecommunication devices and/or technology permitting
5 auditory communication between and among members of the Commission
6 and/or between and among members of the Commission and members of
7 the public; and

8 2. "Videoconferencing" means a conference among members of the
9 Commission and members of the public remote from one another who are
10 linked by interactive telecommunication devices or technology and/or
11 technology permitting both visual and auditory communication between
12 and among members of the Commission and/or between and among members
13 of the Commission and members of the public. During any
14 videoconference, both the visual and auditory communications
15 functions shall attempt to be utilized.

16 SECTION 2. This act shall become effective November 1, 2022.

17 COMMITTEE REPORT BY: COMMITTEE ON FINANCE
18 February 8, 2022 - DO PASS