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February 23, 2021

COMMITTEE SUBSTITUTE
FOR

SENATE BILL NO. 595

By: Rader of the Senate

and

Pfeiffer of the House

An Act relating to the Oklahoma Tax Commission; authorizing the Commission to contract with state agencies for the collection of certain funds; requiring the Commission to charge a certain fee for services; requiring the Commission to deposit fee revenues in the Tax Commission Reimbursement Fund; authorizing the Tax Commission to contract with the Oklahoma Employment Security Commission for the collection of certain funds; specifying terms of contract; providing for codification; and providing an effective date.

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

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 255.1A of Title 68, unless there is created a duplication in numbering, reads as follows:

In order to facilitate and expedite the collection of any state tax as authorized to be assessed and collected by any state agency, the Oklahoma Tax Commission may enter into a contract with any state agency to assist in the collection of any state tax, penalties or

1 interest in which that agency has the authority to collect and
2 enforce. For providing such collection assistance, the Tax
3 Commission shall charge the state agency a fee not to exceed ten
4 percent (10%) of the total amount collected. All funds retained by
5 the Tax Commission for collection services shall be deposited in the
6 Tax Commission Reimbursement Fund in the State Treasury. The
7 Oklahoma Tax Commission and the Oklahoma Employment Security
8 Commission may enter into a contract whereby the Tax Commission
9 shall have authority to collect and enforce the unemployment tax,
10 penalties and interest thereon. Such collection and enforcement
11 authority shall apply to any unemployment tax, penalties or interest
12 where a determination that an employer owes delinquent
13 contributions, penalties or interest has become final and therefor
14 the Oklahoma Employment Security Commission shall be entitled to
15 proceed by levy to collect any delinquent contribution and to
16 collect any penalty or interest due and owing as a result of the
17 delinquency. The contract shall provide for the collection and
18 enforcement of the unemployment tax, interest and penalties in the
19 same manner as the collection and enforcement of any state tax
20 payable by any taxpayer subject to taxation under any state tax law.

21 SECTION 2. This act shall become effective November 1, 2021.

22 COMMITTEE REPORT BY: COMMITTEE ON FINANCE
23 February 23, 2021 - DO PASS AS AMENDED
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