

1 **SENATE FLOOR VERSION**

2 February 2, 2021

3 SENATE BILL NO. 597

By: Rader

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7 An Act relating to tax administration; amending 68
8 O.S. 2011, Section 253, as amended by Section 1,
Chapter 273, O.S.L. 2014 (68 O.S. Supp. 2020, Section
9 253), which relates to liability for payment of
10 taxes; adding unpaid mixed beverage gross receipts
tax to those taxes for which certain individuals may
11 be personally liable; and providing an effective
12 date.

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

14 SECTION 1. AMENDATORY 68 O.S. 2011, Section 253, as
15 amended by Section 1, Chapter 273, O.S.L. 2014 (68 O.S. Supp. 2020,
16 Section 253), is amended to read as follows:

17 Section 253. A. When the Oklahoma Tax Commission files a
18 proposed assessment against corporations, limited liability
19 companies or other legal entities for unpaid sales taxes, mixed
20 beverage gross receipts tax collected pursuant to Section 5-105 of
21 Title 37A of the Oklahoma Statutes, withheld income taxes or motor
22 fuel taxes collected pursuant to Article 5, 6 or 7 of this title,
23 the Commission shall file such proposed assessments against the
24 individuals personally liable for the tax.

1 B. Any individual shall be liable for the payment of sales tax,
2 mixed beverage gross receipts tax, withheld income tax or motor fuel
3 tax if, during the period of time for which the assessment was made,
4 the individual was responsible for withholding or collection and
5 remittance of taxes or had direct control, supervision or
6 responsibility for filing returns and making payments of the tax due
7 the State of Oklahoma.

8 C. Personal liability for sales tax, mixed beverage gross
9 receipts tax, withheld income tax or motor fuel tax shall be
10 determined in accordance with the standards for determining
11 liability for payment of federal withholding tax pursuant to the
12 Internal Revenue Code of 1986, as amended, or regulations
13 promulgated pursuant to such section.

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

15 COMMITTEE REPORT BY: COMMITTEE ON FINANCE
16 February 2, 2021 - DO PASS
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