

**Bill Summary**  
1<sup>st</sup> Session of the 58<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>HB 2780</b>
<b>Version:</b>	<b>ENGR</b>
<b>Request No.:</b>	
<b>Author:</b>	<b>Sen. Rader</b>
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**Bill Analysis**

HB 2780 adds unpaid mixed beverage gross receipts tax to taxes for which corporations, limited liability corporations and other legal entities are personally liable. The measure provides that a claim for refund of erroneously paid sales taxes may only be made if a vendor refuses to honor proof of eligibility for sales tax exemptions.

Additionally, the measure authorizes the Oklahoma Tax Commission (OTC) to enter into a contract with a state agency to assist in the collection of any state tax, penalty, or interest in which that agency has authority to collect and control. The Commission must charge a collection assistance fee to the agency equal to 10% of the total amount collected. OTC may also enter into the same type of contract with the Oklahoma Employment Security Commission and have the authority to collect and enforce unemployment tax, penalties, and interest.

The OTC may garnish the accrued earnings of a delinquent taxpayer by sending notice and specific procedures to the taxpayer's employer and places liability on the employer for the total amount of delinquent taxes if they willfully disregard or refuse a notice from OTC regarding the delinquency of an employee. The measure also increases the time period from 5 days to 15 days, in which delinquent taxes must be remitted when OTC contracts with a debt collections agency.

Additionally, the measure removes the name of the County Government Education Technical Revolving Fund and alters it to an agency special account to be used for the collection and distribution of documentary stamp revenues, the apportionment of which shall start in the fiscal year ending June 30, 2022. Any funds remaining in the revolving fund's reserve account on November 1, 2021, shall be transferred to the special agency account. The measure also allows OTC to distribute funds from the agency special account to the Oklahoma State University Center for Local Government Technology or the Oklahoma Cooperative Extension Service County Training Program. The measure also limits the liability of incentive payments made for film production rebates to the balance of the Oklahoma Film Enhancement Rebate Program Revolving Fund.

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