

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

<b>Bill No.:</b>	<b>SB 598</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.:</b>	<b>1137</b>
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**Bill Analysis**

SB 598 authorizes the Oklahoma Tax Commission (OTC) to garnish the accrued earnings of a delinquent taxpayer employee by sending notice to taxpayer's employer. The OTC may begin to garnish the delinquent taxpayer's wages 90 days after the tax is due. Upon receiving the notice, the employer must withhold from compensation due, or to become due to the employee, the total amount shown by the notice. The measure caps the amount of earnings the OTC may garnish from an employee's wages at 25% of earnings per pay period. If such employee is terminated or resigns from his or her position under the employer, the employer must notify the OTC of the employee's change in status. If the employer fails to notify the OTC of this change, the employer may be held liable for the remaining amount owed to the Commission. Additionally, the measure authorizes the OTC to levy upon the property of a delinquent taxpayer held by a financial institution by sending notice to the financial institution. The financial institution is directed to encumber funds in any account in which the taxpayer has an interest and remit to the Tax Commission the funds held by the financial institution.

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