

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

<b>Bill No.:</b>	<b>SB 699</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.:</b>	<b>1145</b>
<b>Author:</b>	<b>Sen. Rader</b>
<b>Date:</b>	<b>01/22/2021</b>

**Bill Analysis**

SB 699 authorizes the Oklahoma Tax Commission to employ criminal investigators. Such employees must be certified by the Council on Law Enforcement and Education Training, execute a bond in like manner and amount as a district investigator, and serve under the General Counsel of the Commission. Investigators may subpoena witnesses, compel the attendance, and testimony of witnesses, and require the production of any records subject to the approval of the General Counsel. Persons refusing to honor the subpoena may result in a district court issuing an order requiring the subpoenaed person to appear before the General Counsel of the Oklahoma Tax Commission or the investigator. Failure to produce such records after such an order is issued shall result in the person being punished by the court as an indirect contempt thereof.

Prepared by: Kalen Taylor