

1 STATE OF OKLAHOMA

2 2nd Session of the 58th Legislature (2022)

3 SENATE BILL 1493

By: Leewright

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5
6 AS INTRODUCED

7 An Act relating to the Oklahoma Tax Commission;
8 amending 68 O.S. 2021, Section 216.3, which relates
9 to voluntary compliance initiative; providing
10 exception to prohibition on waiver of collection
11 fees; providing for release of liens and abatement of
12 fees, interest, and costs under certain circumstance;
13 and providing an effective date.

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

15 SECTION 1. AMENDATORY 68 O.S. 2021, Section 216.3, is
16 amended to read as follows:

17 Section 216.3. A. For the purpose of encouraging the voluntary
18 disclosure and payment of taxes owed to this state, the Oklahoma Tax
19 Commission is hereby authorized and directed, subject to the
20 availability of funds, to establish a Voluntary Compliance
21 Initiative for eligible taxes, as provided in this section. A
22 taxpayer shall be entitled to a waiver of penalty, interest and
23 other collection fees or costs due on eligible taxes if the taxpayer
24 voluntarily files delinquent tax returns and pays the taxes due
25 during the compliance initiative. The time in which a voluntary

1 payment of tax liability may be made or the taxpayer may enter into
2 a payment program acceptable to the Tax Commission for the payment
3 of the unpaid taxes in full in the manner and time established in a
4 written payment program agreement between the Tax Commission and the
5 taxpayer under the Voluntary Compliance Initiative is limited to the
6 period beginning on September 14, 2015, and ending on November 13,
7 2015.

8 B. Upon payment of the eligible taxes under the Voluntary
9 Compliance Initiative established, the Tax Commission shall abate
10 and not seek to collect any interest, penalties, collection fees, or
11 costs that would otherwise be applicable and release any liens
12 imposed. Provided, if the delinquent taxes are remitted to a debt
13 collection agency contracting with the Tax Commission pursuant to
14 Section 255 of this title, the debt collection agency contract fee
15 shall not be waived, except as provided in subsection C of this
16 section.

17 C. If a taxpayer only owes interest, penalties, collection
18 fees, or costs accrued from eligible taxes, the Tax Commission shall
19 abate and not seek to collect any interest, penalties, collection
20 fees, or costs and release any liens imposed for any tax periods
21 ending before the 2015 tax period.

22 D. As used in this section, "eligible taxes" shall include the
23 following taxes that were due and payable for any tax period or
24 periods ending before January 1, 2015:

1 1. Mixed beverage tax levied pursuant to Section 576 of Title
2 37 of the Oklahoma Statutes;

3 2. Gasoline and diesel tax levied pursuant to Section 500.4 of
4 Title 68 of the Oklahoma Statutes;

5 3. Gross production and petroleum excise tax levied pursuant to
6 Sections 1001, 1101 and 1102 of Title 68 of the Oklahoma Statutes;

7 4. Sales tax levied pursuant to Section 1354 of Title 68 of the
8 Oklahoma Statutes;

9 5. Use tax levied pursuant to Section 1402 of Title 68 of the
10 Oklahoma Statutes;

11 6. Income tax levied pursuant to Section 2355 of Title 68 of
12 the Oklahoma Statutes;

13 7. Withholding tax levied pursuant to Section 2385.2 of Title
14 68 of the Oklahoma Statutes; and

15 8. Privilege tax levied pursuant to Section 2370 of Title 68 of
16 the Oklahoma Statutes.

17 ~~D.~~ E. The Tax Commission shall promulgate rules detailing the
18 terms and other conditions of this program.

19 ~~E.~~ F. The Tax Commission is authorized to expend necessary
20 available funds, including contracting with third parties, to
21 publicly advertise, assist in the collection of eligible taxes, and
22 administer the Voluntary Compliance Initiative and shall be exempt
23 from the provisions of Section 85.7 of Title 74 of the Oklahoma
24 Statutes for the purpose of implementing this section.

1 SECTION 2. This act shall become effective November 1, 2022.

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