

1 STATE OF OKLAHOMA

2 1st Session of the 59th Legislature (2023)

3 SENATE BILL 999

By: Jett

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6 AS INTRODUCED

7 An Act relating to the Internal Revenue Service;  
8 requiring certain agents and employees to obtain a  
9 license; requiring the submission of certain  
10 information on forms prescribed by the Oklahoma Tax  
11 Commission; requiring the Commission to make  
12 available a list of licensed agents and employees;  
13 prohibiting the publication of address of residence;  
14 requiring publication of address of certain office;  
15 providing for codification; and providing an  
16 effective date.

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

20 SECTION 1. NEW LAW A new section of law to be codified  
21 in the Oklahoma Statutes as Section 130 of Title 68, unless there is  
22 created a duplication in numbering, reads as follows:

23 A. Every individual acting as an agent or an employee of the  
24 Internal Revenue Service of the United States shall annually secure  
25 from the Oklahoma Tax Commission a written license before accessing  
26 the financial information of any citizen of this state in his or her  
27 capacity as an agent or employee of the Internal Revenue Service.

1 B. An application for the license required by this act shall be  
2 made upon forms prescribed by the Commission and shall include the  
3 following:

4 1. The address of the agent or employee's primary residence;

5 2. The address of the office to which the agent or employee  
6 reports; and

7 3. The address of any residence of the agent or employee in  
8 this state, primary or otherwise.

9 C. The Commission shall make available to the public on its  
10 website a list of agents and employees of the Internal Revenue  
11 Service that are licensed pursuant to this act. The list shall not  
12 contain the address of any residence of the licensed agent or  
13 employee and shall contain the address of the office to which the  
14 agent or employee reports.

15 SECTION 2. This act shall become effective November 1, 2023.

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