

**BILL SUMMARY**  
1<sup>st</sup> Session of the 59<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB602</b>
<b>Version:</b>	<b>Engrossed</b>
<b>Request Number:</b>	<b>NA</b>
<b>Author:</b>	<b>Rep. Pfeiffer</b>
<b>Date:</b>	<b>4/6/2023</b>
<b>Impact:</b>	<b>Please see previous summary of this measure</b>

**Research Analysis**

Engrossed SB602 requires any claim for refund, as it relates to overpayment of income taxes, to be made on a return, in the form prescribed by the Oklahoma Tax Commission. The claim must be made within 3 years from the due date of the return or 2 years from the payment of the tax liability, whichever period expires later.

Prepared By: Quyen Do

**Fiscal Analysis**

The measure is currently under review and impact information will be completed.

Prepared By: House Fiscal Staff

**Other Considerations**

None.