

Bill Summary
1st Session of the 59th Legislature

Bill No.:	SB 602
Version:	INT
Request No.:	256
Author:	Sen. Rader
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Bill Analysis

SB 602 provides that any claim for a refund as it relates to overpayment of income taxes shall be made on a return, in the form prescribed by the Oklahoma Tax Commission within 3 years from the due date of the return or 2 years from the payment of the tax liability, whichever period expires later. No refund shall exceed the amount of tax paid within the period.

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