

**BILL SUMMARY**  
1<sup>st</sup> Session of the 60<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>HB2170</b>
<b>Version:</b>	<b>CS</b>
<b>Request Number:</b>	<b>13175</b>
<b>Author:</b>	<b>Rep. Pfeiffer</b>
<b>Date:</b>	<b>3/10/2025</b>
<b>Impact:</b>	<b>No Impact</b>

**Research Analysis**

The committee substitute for HB2170 updates administrative procedures of the Oklahoma Tax Commission (OTC) by:

- giving the OTC discretion on its methodology for determining an annual forecast of gross production tax revenues;
- prohibiting the OTC from waiving penalties for delinquent aircraft excise tax;
- requiring verified claims for refunds to be submitted on a form prescribed by the OTC;
- allowing OTC to charge a fee for reissuing a refund at the request of a taxpayer;
- clarifying that an administrative wage garnishment may be issued after the tax has become 90 days delinquent;
- clarifying that the 1.5 percent fee retained by the OTC for medical marijuana sales tax collect services is a retention fee, rather than a charge; and
- repealing [Title 68, Section 205.5](#), a statute requiring the OTC to post a listing of delinquent tax accounts on the Internet.

Prepared By: Quyen Do

**Fiscal Analysis**

In its current form, HB 2170 modifies administrative procedures of the Oklahoma Tax Commission (OTC). This measure is not expected to impact state revenue.

The OTC has provided the following analysis:

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**ESTIMATED REVENUE IMPACT:**

**FY26: None.**

**ANALYSIS:** HB 2170 amends various sections to enhance the Oklahoma Tax Commission's administration of the tax code. Key changes include:

- 18 O.S. §1142: Shifts annual collection and enforcement of foreign corporation registered agent fees from OTC to the Secretary of State.
- 68 O.S. §118: Broadens calculation requirements for a price differential in revenue forecasting and allows OTC to contract with economic consultants for gross production tax forecasting.
- 68 O.S. §220: Removes OTC's ability to waive interest or penalties for aircraft excise taxes, as these are now collected by Service Oklahoma.
- 68 O.S. §227: Clarifies the statute of limitations for claiming a business tax refund as the date of filing a verified claim for refund, rather than filing of an amended return.
- 68 O.S. §228.1: Passes the fee for reissuing lost refund checks within 90 days of issuance to those taxpayers that request reissuance. Taxpayers may wait until the 90-day window passes for an automatic void and no fee.
- 68 O.S. §254: Clarifies that a tax warrant does not need to be issued 90 days before wage garnishment, only that it must be issued prior to filing the garnishment.
- 68 O.S. §418: Clarifies that administrative fines for unlawful tobacco sales are sent to the Tobacco Products Tax Enforcement Unit Revolving Fund.
- 68 O.S. §255.2 and 63 O.S. §426: Clarifies that OTC retains the 1.5% fee for collecting medical marijuana taxes before distributing funds to the Oklahoma Medical Marijuana Authority (OMMA). Currently, the OTC receives the 1.5% fee after invoicing OMMA.
- 68 O.S. §205.5<sup>1</sup>: Repealed.

Prepared By: Zach Penrod, House Fiscal Staff

**Other Considerations**

None.