

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

<b>Bill No.:</b>	<b>SB583</b>
<b>Version:</b>	<b>ENGR</b>
<b>Request Number:</b>	
<b>Author:</b>	<b>Rep. Pfeiffer</b>
<b>Date:</b>	<b>4/8/2025</b>
<b>Impact:</b>	<b>No Impact</b>

**Research Analysis**

Engrossed SB583 clarifies that the processes that determine tax noncompliance is tied to the *timely* filing of reports and tax remittance.

The measure requires a noncompliant taxpayer to be up to date on all required filings and tax remittances for a consecutive 24-month period in order to avoid closure of the business by the Oklahoma Tax Commission.

The measure also requires any defenses submitted for an administrative hearing to rebut a business closure to include written proof that the noncompliant taxpayer has had no more than three instances of untimely filed reports or remittances during a consecutive 24-month period.

Prepared By: Quyen Do

**Fiscal Analysis**

The Oklahoma Tax Commission has provided the following analysis:

---

**ESTIMATED REVENUE IMPACT:**

**FY26: None.**

**FY27: None.**

**ANALYSIS:** The proposal amends 68 O.S. § 1368.3, which outlines the business closure procedures for taxpayers that fail to file sales tax reports or remit sales tax three times within any consecutive 24-month period. The proposal seeks to clarify that reports and remittances must be timely filed and timely paid to remain compliant. Late payments or late report filings count as a single delinquency, even if later rectified.

Prepared By: Zach Penrod, House Fiscal Staff

**Other Considerations**

None.