BILL/VERSION:	HB 1279 / ENGROSSED[1]	**ANALYST**: LH
AUTHORS:	Rep. Caldwell (Chad), Sen. Daniels	**DATE**: 3/14/2025
TAX(ES):	All Tax Types	
SUBJECT(S):	Uniform Tax Procedure - Protests	
EFFECTIVE DATE:	Upon Passage and Approval	**Emergency** ☒

ESTIMATED REVENUE IMPACT: This measure is not expected to impact state tax revenue.

    FY26: $0
    FY27: $0

ANALYSIS: HB 1279 proposes to amend the Uniform Tax Procedure Code (68 O.S. § 221), establishing a protest process for taxpayers who have been denied a credit under the Parental Choice Tax Credit Act (70 O.S. § 28-101). After receiving electronic notification of a credit denial, taxpayers have 15 days to file a written protest with the Oklahoma Tax Commission (OTC), using a form prescribed by the OTC. If no protest is filed within the 15-day window, the denial becomes final and absolute. When a taxpayer requests an oral hearing in their written protest, the OTC must schedule one and provide written notice of the time and place at least 10 days before the hearing date. The OTC is required to issue a written order within 60 days after the protest is filed and mail a copy to the taxpayer. The taxpayer has the right to appeal this order as provided in 68 O.S. § 2252. However, if they choose not to appeal, the order becomes final 30 days after the certified copy is mailed to the taxpayer.

This measure also amends subsection C of Section 221, authorizing the OTC to prescribe a form to be used by all taxpayers filing a protest to a proposed assessment for all tax types.

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[1] No substantive changes from previous version.

3/14/25	*Huan Gong*
DATE	DR. HUAN GONG, CHIEF TAX ECONOMIST
3/14/25	[signature]
DATE	MARIE SCHUBLE, DIVISION DIRECTOR
3/14/25	*Joseph P. Gappa*
DATE	JOSEPH P. GAPPA, FOR THE COMMISSION

The revenue impact provided herein is an estimate of the potential impact on the collection or apportionment of tax revenues affected by the proposed legislation. It is not intended to be an estimate of the overall fiscal impact on the state budget if the proposed legislation is enacted.