

1 ENGROSSED HOUSE AMENDMENT  
TO  
2 ENGROSSED SENATE BILL NO. 402 By: Floyd of the Senate

3 and  
4 West (Tammy) of the House  
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6  
7 An Act relating to tax administration; limiting  
8 participation in certain program by taxpayer;  
9 authorizing relief from limitation under specified  
circumstances; providing for codification; and  
providing an effective date.

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12 AMENDMENT NO. 1. Delete the title, enacting clause and entire bill  
and replace with:

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15 "An Act relating to tax administration; limiting  
16 participation in certain program by taxpayer;  
17 authorizing relief from limitation under specified  
circumstances; providing for codification; and  
providing an effective date.

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20 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

21 SECTION 1. NEW LAW A new section of law to be codified  
22 in the Oklahoma Statutes as Section 216.5 of Title 68, unless there  
23 is created a duplication in numbering, reads as follows:

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1 No taxpayer shall be allowed to participate in a statutory  
2 voluntary compliance initiative, enacted after the effective date of  
3 this act, entitling taxpayers to a waiver of penalty, interest  
4 and/or other collection fees due on unpaid taxes if the taxpayer has  
5 previously participated in a similar initiative; provided:

6 1. Such limitation shall not preclude a taxpayer from seeking  
7 relief under the provisions of Section 219.1 or 220 of Title 68 of  
8 the Oklahoma Statutes; and

9 2. The Oklahoma Tax Commission, whenever in its judgment good  
10 cause exists and pursuant to written request, may authorize a waiver  
11 from the limitation provided in this section.

12 SECTION 2. This act shall become effective November 1, 2019."

13 Passed the House of Representatives the 17th day of April, 2019.

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Presiding Officer of the House of  
Representatives

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Passed the Senate the \_\_\_\_ day of \_\_\_\_\_, 2019.

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Presiding Officer of the Senate

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1 ENGROSSED SENATE  
BILL NO. 402

By: Floyd of the Senate

2  
3 and

4 West (Tammy) of the House  
5

6 An Act relating to tax administration; limiting  
7 participation in certain program by taxpayer;  
8 authorizing relief from limitation under specified  
9 circumstances; providing for codification; and  
10 providing an effective date.

11 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

12 SECTION 3. NEW LAW A new section of law to be codified  
13 in the Oklahoma Statutes as Section 216.5 of Title 68, unless there  
14 is created a duplication in numbering, reads as follows:

15 No taxpayer shall be allowed to participate in a statutory  
16 voluntary compliance initiative, enacted after the effective date of  
17 this act, entitling taxpayers to a waiver of penalty, interest and  
18 other collection fees due on unpaid taxes if the taxpayer has  
19 previously participated in a similar initiative; provided:

20 1. Such limitation shall not preclude a taxpayer from seeking  
21 relief under the provisions of Section 219.1 or 220 of Title 68 of  
22 the Oklahoma Statutes; and  
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1        2. The Oklahoma Tax Commission, whenever in its judgement good  
2 cause exists and pursuant to written request, may authorize a waiver  
3 from the limitation provided in this section.

4        SECTION 4. This act shall become effective November 1, 2019.

5        Passed the Senate the 7th day of March, 2019.

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Presiding Officer of the Senate

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9        Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_,

10 2019.

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Presiding Officer of the House  
of Representatives

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