

An Act

ENROLLED SENATE
BILL NO. 402

By: Floyd of the Senate

and

West (Tammy) of the House

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

SUBJECT: Tax administration procedures

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

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

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

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

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

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

Passed the Senate the 1st day of May, 2019.

Presiding Officer of the Senate

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

Presiding Officer of the House
of Representatives

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this _____

day of _____, 20_____, at _____ o'clock _____ M.

By: _____

Approved by the Governor of the State of Oklahoma this _____

day of _____, 20_____, at _____ o'clock _____ M.

Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this _____

day of _____, 20_____, at _____ o'clock _____ M.

By: _____