

1                   **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2                               STATE OF OKLAHOMA

3                               1st Session of the 57th Legislature (2019)

4   HOUSE BILL 2313

                              By: Marti

6                               AS INTRODUCED

7           An Act relating to revenue and taxation; requiring  
8           Oklahoma Tax Commission to provide certain forms of  
9           electronic notification; providing method for  
10          taxpayer to designate electronic mail or similar  
11          address for purposes of notice; providing for effect  
12          of failure of receipt of electronic notices;  
13          providing for codification; providing an effective  
14          date; and declaring an emergency.

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

16           SECTION 1.       NEW LAW       A new section of law to be codified  
17           in the Oklahoma Statutes as Section 208.1 of Title 68, unless there  
18           is created a duplication in numbering, reads as follows:

19           A.   On and after the effective date of this act, the Oklahoma  
20           Tax Commission, in addition to any form of notice required by law to  
21           be provided to a taxpayer regarding assessment of a tax liability,  
22           denial of a refund claim, notice of any form of hearing before the  
23           Oklahoma Tax Commission or any other proceeding or action, shall  
24           provide such notice to a taxpayer in the form of an electronic  
          notification, including but not limited to electronic mail using the  
          email address or other form of electronic communication provided to

1 the Tax Commission and designated by the taxpayer as provided by  
2 subsection B of this section.

3 B. The Oklahoma Tax Commission shall maintain a database of  
4 electronic mail addresses or other electronic means of communication  
5 designated by the taxpayer which the taxpayer may provide or modify  
6 no more frequently than once each calendar year. For purposes of  
7 the requirements of this section, any electronic mail address or  
8 similar electronic device or method designated by the taxpayer on  
9 such form as may be prescribed by the Tax Commission shall be  
10 binding on the taxpayer for the calendar year, or remaining portion  
11 of a calendar year, for which the information is provided.

12 C. No action taken by the Tax Commission as described by  
13 subsection A of this section shall be subject to invalidation or  
14 modification on the basis that the notice of the action, decision,  
15 process or other event described in the notice was not actually  
16 received by the taxpayer using the electronic mail address or other  
17 designation as provided by this section.

18 SECTION 2. This act shall become effective July 1, 2019.

19 SECTION 3. It being immediately necessary for the preservation  
20 of the public peace, health or safety, an emergency is hereby  
21 declared to exist, by reason whereof this act shall take effect and  
22 be in full force from and after its passage and approval.

23 COMMITTEE REPORT BY: COMMITTEE ON GOVERNMENT EFFICIENCY, dated  
24 02/14/2019 - DO PASS.