

1 **SENATE FLOOR VERSION**

2 February 25, 2020

3 **AS AMENDED**

4 SENATE BILL NO. 1550

5 By: Bice

6 [tax administration - liability for payment of taxes
7 - mixed beverage gross receipts tax - effective date
8]

9
10 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

11 SECTION 1. AMENDATORY 68 O.S. 2011, Section 253, as
12 amended by Section 1, Chapter 273, O.S.L. 2014 (68 O.S. Supp. 2019,
13 Section 253), is amended to read as follows:

14 Section 253. A. When the Oklahoma Tax Commission files a
15 proposed assessment against corporations, limited liability
16 companies or other legal entities for unpaid sales taxes, mixed
17 beverage gross receipts tax collected pursuant to Section 5-105 of
18 Title 37A of the Oklahoma Statutes, withheld income taxes or motor
19 fuel taxes collected pursuant to Article 5, 6 or 7 of this title,
20 the Commission shall file such proposed assessments against the
21 individuals personally liable for the tax.

22 B. Any individual shall be liable for the payment of sales tax,
23 mixed beverage gross receipts tax, withheld income tax or motor fuel
24 tax if, during the period of time for which the assessment was made,

1 the individual was responsible for withholding or collection and
2 remittance of taxes or had direct control, supervision or
3 responsibility for filing returns and making payments of the tax due
4 the State of Oklahoma.

5 C. Personal liability for sales tax, mixed beverage gross
6 receipts tax, withheld income tax or motor fuel tax shall be
7 determined in accordance with the standards for determining
8 liability for payment of federal withholding tax pursuant to the
9 Internal Revenue Code of 1986, as amended, or regulations
10 promulgated pursuant to such section.

11 SECTION 2. This act shall become effective November 1, 2020.

12 COMMITTEE REPORT BY: COMMITTEE ON FINANCE
13 February 25, 2020 - DO PASS AS AMENDED
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