

1 STATE OF OKLAHOMA

2 1st Session of the 57th Legislature (2019)

3 SENATE BILL NO. 883

By: Rader

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5  
6 AS INTRODUCED

7 An Act relating to sales and use tax administration;  
8 amending Section 1, Chapter 219, O.S.L. 2017 (68 O.S.  
9 Supp. 2018, Section 120), which relates to out-of-  
10 state tax collections; making establishment of  
11 specified division within Oklahoma Tax Commission and  
12 certain related administrative provisions mandatory;  
13 updating reference; and providing effective date.

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

15 SECTION 1. AMENDATORY Section 1, Chapter 219, O.S.L.  
16 2017 (68 O.S. Supp. 2018, Section 120), is amended to read as  
17 follows:

18 Section 120. A. This act shall be known and may be cited as  
19 the "Out-of-State Tax Collections Enforcement Act of 2017".

20 B. For the purpose of collecting taxes owed to this state, the  
21 Oklahoma Tax Commission ~~may~~ shall establish and maintain a division  
22 to be known as the "Out-of-State Tax Collections Enforcement  
23 Division". Pursuant to Section 262 of ~~Title 68 of the Oklahoma~~  
24 ~~Statutes~~ this title, the Tax Commission ~~may~~ shall contract with out-

1 of-state private auditors or audit firms and may require any person  
2 performing an audit to be first approved by the Tax Commission.

3 C. The Tax Commission ~~may~~ shall employ full-time, unclassified,  
4 out-of-state tax auditors or full-time-equivalent contracted  
5 auditors to staff the Division who shall perform audit functions  
6 related to enhancing:

7 1. Sales and use tax collections related to sales or  
8 transactions involving residents of Oklahoma and out-of-state  
9 vendors with a nexus to the State of Oklahoma; and

10 2. Collections of any other unpaid taxes owed the State of  
11 Oklahoma by out-of-state individuals, firms and corporations.

12 D. For purposes of this section, the term "audit function"  
13 includes but is not limited to the auditing of the books of  
14 individuals, firms and corporations which the Tax Commission  
15 believes may owe the State of Oklahoma additional tax monies.

16 E. The Tax Commission shall annually submit a report to the  
17 Governor, President Pro Tempore of the Senate and Speaker of the  
18 House of Representatives listing the number of individuals, firms  
19 and corporations audited, the types of taxes audited, the amount of  
20 taxes assessed and the amount of taxes collected as the result of  
21 such audits.

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

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24 57-1-234 JCR 2/6/2019 9:33:15 AM  
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