

BILL SUMMARY
1st Session of the 57th Legislature

Bill No.:	HB 2478
Version:	INT
Request Number:	5701
Author:	Mr. Speaker
Date:	2/6/2019
Impact:	Tax Commission Analysis:
	\$0

Research Analysis

HB2478, as introduced, creates an exception to a penalty used by the Oklahoma Tax Commission to penalize state license holders that are noncompliant with state income tax laws.

Currently, the OTC is required to notify a delinquent taxpayer that holds a state license that their license will not be renewed or reissued until the taxpayer comes into compliance. If the delinquent taxpayer does not respond to the notification from the OTC or fails to come into compliance, the commission will notify the applicable licensing entity and the entity will not renew or reissue the state license to the noncompliant licensee.

The measure provides that the penalty is not applicable to any licensee who was not previously required to pay state income tax or a licensee who has moved to the state within the past year.

Prepared By: Quyen Do

Fiscal Analysis

The Tax Commission has determined the provisions of the measure will have no impact on anticipated FY-19 or FY-20 revenue collections.

Prepared By: Mark Tygret

Other Considerations

None.