

1 STATE OF OKLAHOMA

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

3 SENATE BILL 402

By: Floyd

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6 AS INTRODUCED

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

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

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

16 A taxpayer shall be limited to participation in no more than one
17 (1) statutory voluntary compliance initiative; provided:

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

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

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

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