

**BILL SUMMARY**  
1<sup>st</sup> Session of the 59<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>HB2289</b>
<b>Version:</b>	<b>FA 1</b>
<b>Request Number:</b>	<b>NA</b>
<b>Author:</b>	<b>Rep. Pfeiffer</b>
<b>Date:</b>	<b>3/22/2023</b>
<b>Impact:</b>	<b>Please see previous summary of this measure</b>

**Research Analysis**

Floor Amendment 1 to HB2289 deletes section 12 of the bill, which would have removed the ability for the OTC to grant penalty-free extensions for public service corporations to submit required schedules and statements for ad valorem tax purposes.

As amended, HB 2289 updates numerous provisions in the tax code by:

- providing that the response deadline for taxpayers responding to certain notices from the Oklahoma Tax Commission (OTC) is based on the date indicated on the notice rather than the mailing date of the notice;
- providing that all proceedings and confidential information submitted for a tax appeal will held in closed court and is not subject to public disclosure;
- requiring the OTC to file tax warrants with county clerks electronically;
- replacing references to the Oklahoma State Department of Health with the Oklahoma Medical Marijuana Authority with regards to the collection of marijuana taxes;
- requiring applicants for sales tax permits to be at least 18 years old, provided a guardian may apply for the permit on behalf of a minor;
- requiring special event organizers to submit information on events vendors;
- modifying the procedures for and clarifying the statutes of limitations for claims for refund;
- establishing a \$1000 fee for employers that file a late annual reconciliation for withholding taxes; and
- requiring county treasurers to notify the OTC when a tax lien sale property sells for more than the ad valorem taxes owed in order to determine if the property has other outstanding tax liabilities.

Prepared By: Quyen Do

**Fiscal Analysis**

The measure is currently under review and impact information will be completed.

Prepared By: House Fiscal Staff

**Other Considerations**

None.

