

**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>Introduced</b>
<b>Request Number:</b>	<b>6949</b>
<b>Author:</b>	<b>Pfeiffer</b>
<b>Date:</b>	<b>2/10/2023</b>
<b>Impact:</b>	<b>OTC Analysis: Minimal Impact</b>

**Research Analysis**

HB2289 is the annual tax administration omnibus bill. The measure 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;
- removing that ability for the OTC to grant penalty-free extensions for public service corporations to submit required schedules and statements; 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**

HB2289, as introduced, is expected to produce a minimal increase in state revenues.

As provided by the Oklahoma Tax Commission:

**REVENUE IMPACT:**

Insert dollar amount (plus or minus) of the expected change in state revenues due to this proposed legislation.

FY 24: Minimal increase in income and sales tax revenues.

FY 25: Minimal increase in income and sales tax revenues.

Prepared By: Zachary Penrod, House Fiscal Staff

**Other Considerations**

None.

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