

**BILL SUMMARY**  
2<sup>nd</sup> Session of the 59<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>HB3458</b>
<b>Version:</b>	<b>Introduced</b>
<b>Request Number:</b>	<b>8795</b>
<b>Author:</b>	<b>Rep. Moore</b>
<b>Date:</b>	<b>2/21/2024</b>
<b>Impact:</b>	<b>No Impact</b>

**Research Analysis**

HB3458, as introduced, expands the list of exceptions that allow the Oklahoma Tax Commission to share confidential tax records and be immune from liability for the disclosure.

The measure adds district attorneys and the Attorney General to the list of people that can make a court order request for tax records to assist with the investigation and prosecution of felony drug trafficking or money laundering crimes.

The OTC may also share information with the Oklahoma Medical Marijuana Authority for the compliance with Oklahoma Medical Marijuana and Patient Protection Act.

Prepared By: Quyen Do

**Fiscal Analysis**

As introduced, HB3458 allows the Oklahoma Tax Commission to share certain confidential tax records with the Attorney General and the Oklahoma Medical Marijuana Authority without assuming liability for the disclosure.

This measure is not expected to impact state revenue or state appropriations.

Prepared By: Zach Penrod

**Other Considerations**

None.