

Bill Summary
1st Session of the 59th Legislature

Bill No.:	SB 604
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Request No.:	258
Author:	Sen. Rader
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Bill Analysis

SB 604 provides that hearing requested by a taxpayer aggrieved with an order, ruling, or finding of the Oklahoma Tax Commission to be kept confidential. Such hearings shall be held in a closed court, without admittance of any person other than interested parties, their counsel, and employees of the Oklahoma Tax Commission and its counsel. Confidential information filed with or submitted to the Supreme Court or district court shall also be kept confidential and not released to the public. The measure also provides that employers that fail to provide an annual reconciliation within 30 days of the due date may be subject to a maximum fine of \$1,000.00. County treasurers are required to notify the Tax Commission of any sale of land with a tax lien placed on it if the sale sells for more than the taxes, penalties, interest, and cost due. The Commission shall provide notice to the county treasurer of any outstanding tax liabilities, including tax, penalty, and interest, attached to each tract or lot of land, regardless of whether a tax warrant has been filed.

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