

STATE OF OKLAHOMA

1st Session of the 59th Legislature (2023)

SENATE BILL 1003

By: Jett

AS INTRODUCED

An Act relating to agents and employees of the Internal Revenue Service of the United States; criminalizing certain acts against a citizen of this state; stating penalties; defining term; providing for codification; and providing an effective date.

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

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 410 of Title 21, unless there is created a duplication in numbering, reads as follows:

Any agent, representative, or employee of the Internal Revenue Service of the United States who politically targets a citizen of this state shall be guilty of a felony punishable by imprisonment in the custody of the Department of Corrections not exceeding ten (10) years, or by a fine not exceeding Ten Thousand Dollars (\$10,000.00), or both. As used in this section, "politically target" means to excessively scrutinize the tax filings or conduct an audit of any citizen of this state or to utilize the resources of the federal

1 government to intimidate or harass any citizen of this state solely  
2 based on the political ideology or beliefs of that citizen.

3 SECTION 2. This act shall become effective November 1, 2023.  
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