

BILL SUMMARY
1st Session of the 60th Legislature

Bill No.:	HB2170
Version:	SUBPCS1
Request Number:	12457
Author:	Rep. Pfeiffer
Date:	2/14/2025
Impact:	Please see previous summary of this measure

Research Analysis

The subcommittee substitute for HB2170 updates administrative procedures of the Oklahoma Tax Commission (OTC) by:

- giving the OTC discretion on its methodology for determining an annual forecast of gross production tax revenues;
- giving the OTC discretion on how it prepares, maintains and posts its listing of delinquent taxpayers;
- prohibiting the OTC from waiving penalties for delinquent aircraft excise tax;
- requiring verified claims for refunds to be submitted on a form prescribed by the OTC;
- allowing OTC to charge a fee for reissuing a refund at the request of a taxpayer;
- clarifying that an administrative wage garnishment may be issued after the tax has become 90 days delinquent;
- clarifying that the 1.5 percent fee retained by the OTC for medical marijuana sales tax collect services is a retention fee, rather than a charge; and
- repealing [Title 68, Section 205.5](#), a statute requiring the OTC to post a listing of delinquent tax accounts on the Internet.

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.