

1 STATE OF OKLAHOMA

2 1st Session of the 56th Legislature (2017)

3 HOUSE BILL 1853

By: Osborn (Leslie)

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5
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68
8 O.S. 2011, Section 5015, which relates to audit
9 claims; modifying time period for submission of
10 certain information; amending 68 O.S. 2011, Section
11 2910, which relates to certain property tax relief
12 provision; modifying time period for submission of
13 certain additional information; repealing 68 O.S.
14 2011, Section 2368.2, which relates to donations from
15 income tax refunds; and providing an effective date.

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

17 SECTION 1. AMENDATORY 68 O.S. 2011, Section 5015, is
18 amended to read as follows:

19 Section 5015. A. The Oklahoma Tax Commission shall, within a
20 reasonable time after receipt of a claim, audit said claim for
21 correctness and payment. If the Oklahoma Tax Commission determines
22 the amount of a claim to be incorrect or excessive, or the
23 supporting proof to be inadequate, or that the claim should be
24 disallowed for any other reason, it shall notify the claimant by
mail of the correct amount, if any, for which the claim can be
allowed or the finding and reasons for disallowance of the claim.

1 The claimant may, within ~~thirty (30)~~ sixty (60) days after the date
2 the notice is mailed by the Oklahoma Tax Commission, submit further
3 or additional proof in support of his claim or request an oral
4 hearing before the Oklahoma Tax Commission.

5 B. Upon request for a hearing, the Oklahoma Tax Commission shall
6 notify claimant in writing of the date, place and time of the
7 hearing. The hearing date shall not be less than ten (10) days from
8 the date of mailing the written hearing notice to the claimant.

9 Upon examination of the claimant's additional proof or after the
10 oral hearing, the Oklahoma Tax Commission shall enter an order in
11 accordance with its findings. The order of the Oklahoma Tax
12 Commission shall be final.

13 SECTION 2. AMENDATORY 68 O.S. 2011, Section 2910, is
14 amended to read as follows:

15 Section 2910. A. The Oklahoma Tax Commission shall, within a
16 reasonable time after receipt of a claim, audit said claim for
17 correctness and payment. If the Oklahoma Tax Commission determines
18 the amount of a claim to be incorrect or excessive, or the
19 supporting proof to be inadequate, or that the claim should be
20 disallowed for any other reason, it shall notify the claimant by
21 mail of the correct amount, if any, for which the claim can be
22 allowed or the finding and reasons for disallowance of the claim.

23 The claimant may, within ~~thirty (30)~~ sixty (60) days after the date
24 the notice is mailed by the Oklahoma Tax Commission, submit further

1 or additional proof in support of his claim or request an oral
2 hearing before the Oklahoma Tax Commission.

3 B. Upon request for a hearing, the Oklahoma Tax Commission
4 shall notify claimant in writing of the date, place and time of the
5 hearing. The hearing date shall not be less than ten (10) days from
6 the date of mailing the written hearing notice to the claimant. Upon
7 examination of the claimant's additional proof or after the oral
8 hearing, the Oklahoma Tax Commission shall enter an order in
9 accordance with its findings. The order of the Oklahoma Tax
10 Commission shall be final.

11 SECTION 3. REPEALER 68 O.S. 2011, Section 2368.2, is
12 hereby repealed.

13 SECTION 4. This act shall become effective November 1, 2017.

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