

1 **SENATE FLOOR VERSION**

2 April 5, 2017

3 **AS AMENDED**

4 ENGROSSED HOUSE  
5 BILL NO. 1853

6 By: Ortega and Osborn (Leslie)  
7 of the House

8 and

9 Thompson of the Senate

10 [ revenue and taxation - audit claims - submission of  
11 certain information - certain property tax relief  
12 provision - repealer - effective date ]

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

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

16 Section 5015. A. The Oklahoma Tax Commission shall, within a  
17 reasonable time after receipt of a claim, audit said claim for  
18 correctness and payment. If the Oklahoma Tax Commission determines  
19 the amount of a claim to be incorrect or excessive, or the  
20 supporting proof to be inadequate, or that the claim should be  
21 disallowed for any other reason, it shall notify the claimant by  
22 mail of the correct amount, if any, for which the claim can be  
23 allowed or the finding and reasons for disallowance of the claim.  
24 The claimant may, within ~~thirty (30)~~ sixty (60) days after the date

1 the notice is mailed by the Oklahoma Tax Commission, submit further  
2 or additional proof in support of his claim or request an oral  
3 hearing before the Oklahoma Tax Commission.

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

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

14 Section 2910. A. The Oklahoma Tax Commission shall, within a  
15 reasonable time after receipt of a claim, audit said claim for  
16 correctness and payment. If the Oklahoma Tax Commission determines  
17 the amount of a claim to be incorrect or excessive, or the  
18 supporting proof to be inadequate, or that the claim should be  
19 disallowed for any other reason, it shall notify the claimant by  
20 mail of the correct amount, if any, for which the claim can be  
21 allowed or the finding and reasons for disallowance of the claim.  
22 The claimant may, within ~~thirty (30)~~ sixty (60) days after the date  
23 the notice is mailed by the Oklahoma Tax Commission, submit further  
24

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

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6 the date of mailing the written hearing notice to the claimant.  
7 Upon examination of the claimant's additional proof or after the  
8 oral 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.

14 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS  
15 April 5, 2017 - DO PASS AS AMENDED  
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