

1 ENGROSSED SENATE AMENDMENTS
TO
2 ENGROSSED HOUSE
BILL NO. 1853

By: Ortega and Osborn (Leslie)
of the House

and

Thompson of the Senate

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

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15 AMENDMENT NO. 1. Page 1, strike the title to read

16 "[revenue and taxation - audit claims - submission
of certain information - certain property tax relief
17 provision - repealer - effective date]"

18 AMENDMENT NO. 2. Page 1, strike the enacting clause
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11 2910, which relates to certain property tax relief
provision; modifying time period for submission of
12 certain additional information; repealing 68 O.S.
13 2011, Section 2368.2, which relates to donations from
income tax refunds; and providing an effective date.

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

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

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

14 Passed the House of Representatives the 6th day of March, 2017.

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Presiding Officer of the House
of Representatives

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Passed the Senate the ____ day of _____, 2017.

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Presiding Officer of the Senate

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