

# An Act

ENROLLED HOUSE  
BILL NO. 2236

By: Sears and Casey of the  
House

and

Jolley and Treat of the  
Senate

An Act relating to revenue and taxation; amending 68 O.S. 2011, Section 216.3, which relates to a Voluntary Compliance Initiative; reinstating Initiative for certain period; allowing for waiver of certain costs; providing that certain fees not be waived; excluding certain tax from certain definition; eliminating certain penalty; and declaring an emergency.

SUBJECT: Voluntary Compliance Initiative

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

SECTION 1. AMENDATORY 68 O.S. 2011, Section 216.3, is amended to read as follows:

Section 216.3 A. For the purpose of encouraging the voluntary disclosure and payment of taxes owed to this state, the Oklahoma Tax Commission is hereby authorized and directed, subject to the availability of funds, to establish a Voluntary Compliance Initiative for eligible taxes, as provided in this section. A taxpayer shall be entitled to a waiver of penalty, interest and other collection fees or costs due on eligible taxes if the taxpayer voluntarily files delinquent tax returns and pays the taxes due during the compliance initiative. The time in which a voluntary payment of tax liability may be made or the taxpayer may enter into a payment program acceptable to the Tax Commission for the payment of the unpaid taxes in full in the manner and time established in a

written payment program agreement between the Tax Commission and the taxpayer under the Voluntary Compliance Initiative is limited to the period beginning on ~~September 15, 2008~~ September 14, 2015, and ending on ~~November 14, 2008~~ November 13, 2015.

B. Upon payment of the eligible taxes under the Voluntary Compliance Initiative established, the Tax Commission shall abate and not seek to collect any interest, penalties, collection fees, or costs that would otherwise be applicable and release any liens imposed. Provided, if the delinquent taxes are remitted to a debt collection agency contracting with the Tax Commission pursuant to Section 255 of this title, the debt collection agency contract fee shall not be waived.

C. As used in this section, "eligible taxes" shall include the following taxes that were due and payable for any tax period or periods ending before ~~January 1, 2008~~ January 1, 2015:

1. Mixed beverage tax levied pursuant to Section 576 of Title 37 of the Oklahoma Statutes~~;~~;

2. Gasoline and diesel tax levied pursuant to Section 500.4 of Title 68 of the Oklahoma Statutes;

3. Gross production and petroleum excise tax levied pursuant to Sections 1001, 1101 and 1102 of Title 68 of the Oklahoma Statutes;

~~4. Franchise tax levied pursuant to Sections 1203 or 1204 of Title 68 of the Oklahoma Statutes;~~

~~5.~~ 5. Sales tax levied pursuant to ~~Sections~~ Section 1354 of Title 68 of the Oklahoma Statutes;

~~6.~~ 5. Use tax levied pursuant to Section 1402 of Title 68 of the Oklahoma Statutes;

~~7.~~ 6. Income tax levied pursuant to Section 2355 of Title 68 of the Oklahoma Statutes;

~~8.~~ 7. Withholding tax levied pursuant to Section 2385.2 of Title 68 of the Oklahoma Statutes; and

~~9.~~ 8. Privilege tax levied pursuant to Section 2370 of Title 68 of the Oklahoma Statutes.

~~D. If any eligible tax, or any part thereof, is not paid before the end of the Voluntary Compliance Initiative established under this section or in conformity with a written payment agreement entered into during the Voluntary Compliance Initiative between the Tax Commission and the taxpayer for payment of the unpaid eligible taxes, a penalty equal to the amount of delinquent penalty imposed by the applicable section for nonpayment of the tax shall be added thereto, collected and paid; provided, the Tax Commission shall not collect the penalty assessed in this section if the individual or entity from which the tax liability is due was not eligible to participate in the compliance initiative or the taxpayer has timely filed a protest of an assessment pursuant to Section 221 of Title 68 of the Oklahoma Statutes or is otherwise a contested matter before a court of competent jurisdiction.~~

~~E.~~ The Tax Commission shall promulgate rules detailing the terms and other conditions of this program.

~~F.~~ E. The Tax Commission is authorized to expend necessary available funds, including contracting with third parties, to publicly advertise, assist in the collection of eligible taxes, and administer the Voluntary Compliance Initiative and shall be exempt from the provisions of Section 85.7 of Title 74 of the Oklahoma Statutes for the purpose of implementing this section.

SECTION 2. It being immediately necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

Passed the House of Representatives the 14th day of May, 2015.

\_\_\_\_\_  
Presiding Officer of the House  
of Representatives

Passed the Senate the 18th day of May, 2015.

\_\_\_\_\_  
Presiding Officer of the Senate

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this \_\_\_\_\_

day of \_\_\_\_\_, 20\_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

By: \_\_\_\_\_

Approved by the Governor of the State of Oklahoma this \_\_\_\_\_

day of \_\_\_\_\_, 20\_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this \_\_\_\_\_

day of \_\_\_\_\_, 20\_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

By: \_\_\_\_\_