

1 ENGROSSED HOUSE  
2 BILL NO. 2313

By: Marti and Davis of the  
House

3 and

4 Standridge of the Senate  
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7 An Act relating to revenue and taxation; requiring  
8 Oklahoma Tax Commission to provide certain forms of  
9 electronic notification; providing method for  
10 taxpayer to designate electronic mail or similar  
11 address for purposes of notice; providing for effect  
12 of failure of receipt of electronic notices;  
13 providing for codification; and providing an  
14 effective date.

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

16 SECTION 1. NEW LAW A new section of law to be codified  
17 in the Oklahoma Statutes as Section 208.1 of Title 68, unless there  
18 is created a duplication in numbering, reads as follows:

19 A. On and after November 1, 2019, the Oklahoma Tax Commission,  
20 in addition to any form of notice required by law to be provided to  
21 a taxpayer regarding renewal of vehicle registration, shall provide  
22 such notice to a taxpayer in the form of an electronic notification,  
23 including but not limited to electronic mail using the email address  
24 or other form of electronic communication provided to the Tax  
Commission and designated by the taxpayer as provided by subsection  
B of this section.

1           B. The Oklahoma Tax Commission shall maintain a database of  
2 electronic mail addresses or other electronic means of communication  
3 designated by the taxpayer which the taxpayer may provide or modify  
4 no more frequently than once each calendar year. For purposes of  
5 the requirements of this section, any electronic mail address or  
6 similar electronic device or method designated by the taxpayer on  
7 such form to motor license agents who shall collect an email as  
8 shall be prescribed by the Tax Commission shall be binding on the  
9 taxpayer for the calendar year, or remaining portion of a calendar  
10 year, for which the information is provided.

11           C. No action taken by the Tax Commission as a consequence of  
12 the failure to comply with any requirement as described by the  
13 notice provided in subsection A of this section shall be subject to  
14 invalidation or modification on the basis that the notice was not  
15 actually received by the taxpayer using the electronic mail address  
16 or other designation as provided by this section.

17           SECTION 2. This act shall become effective November 1, 2019.  
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1 Passed the House of Representatives the 11th day of March, 2019.

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4 Presiding Officer of the House  
of Representatives

5 Passed the Senate the \_\_\_\_ day of \_\_\_\_\_, 2019.

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9 Presiding Officer of the Senate