

1 the Legislature that the Oklahoma Tax Commission allow at least six
2 (6) ~~months~~ months' notice to licensees pursuant to the provisions of
3 subsection C of this section prior to notification of noncompliance
4 to a licensing entity.

5 B. Each licensing entity shall, on a date that allows the Tax
6 Commission to comply with the notice provisions of subsection A of
7 this section, provide to the Tax Commission a list of all its
8 licensees and such identifying information as may be required by the
9 Tax Commission. Such list and information shall be used by the Tax
10 Commission exclusively for the purpose of collection of income taxes
11 due to ~~the State of Oklahoma~~ this state. The provisions of any laws
12 making application information confidential shall not apply with
13 respect to information supplied to the Tax Commission pursuant to
14 the provisions of this section; provided, such information shall be
15 subject to the provisions of Section 205 of this title.

16 C. The Tax Commission shall notify any licensee who is not in
17 compliance with the income tax laws of this state. Such
18 notification shall include:

19 1. A statement that the licensee's license ~~will~~ may not be
20 renewed or reissued until the taxpayer is deemed by the Tax
21 Commission to be in compliance with the income tax laws of this
22 state;

23 2. The reasons that the taxpayer is considered to be out of
24 compliance with the income tax laws of this state, including a

1 statement of the amount of any tax, penalties, and interest due or a
2 list of the tax years for which income tax returns have not been
3 filed as required by law;

4 3. An explanation of the rights of the taxpayer and the
5 procedures which must be followed by the taxpayer in order to come
6 into compliance with the income tax laws of this state; and

7 4. Such other information as may be deemed necessary by the Tax
8 Commission.

9 D. A licensee who has entered into and is abiding by a payment
10 agreement, or who has requested relief as an innocent spouse which
11 is pending or has been granted, shall be deemed to be in compliance
12 with the state income tax laws for purposes of this section.

13 E. If the Tax Commission notifies a licensee who is not in
14 compliance with the income tax laws of this state as required in
15 this section and such licensee does not respond to such notification
16 or fails to come into compliance with the income tax laws of this
17 state after an assessment has been made final or after the Tax
18 Commission determines that every reasonable effort has been made to
19 assist the licensee to come into compliance with the income tax laws
20 of this state, the Tax Commission, notwithstanding the provisions of
21 Section 205 of this title, shall so notify the licensing entity,
22 which ~~shall~~ may not renew or reissue the licensee's license at such
23 time as it is subject to renewal or thereafter and shall notify the
24 applicant of the reason for nonrenewal or failure to reissue. If a

1 licensee who has been previously reported by the Tax Commission to a
2 licensing entity as being out of compliance comes into compliance,
3 the Tax Commission shall immediately notify the licensing entity. A
4 licensing entity shall not be held liable for any action with
5 respect to a state license pursuant to the provisions of this
6 section.

7 F. If the Oklahoma Bar Association receives notice that a
8 licensed attorney is not in compliance with the income tax laws of
9 this state as provided in this section, the Bar Association ~~shall~~
10 may begin proceedings by which the attorney may be suspended
11 pursuant to ~~Rule~~ Rules Governing Disciplinary Proceedings. If
12 suspended, the attorney may be reinstated pursuant to reinstatement
13 procedures as provided in the Rules Governing Disciplinary
14 Proceedings.

15 G. The Tax Commission shall promulgate rules for the
16 implementation of the provisions of this section.

17 H. As used in this section:

18 1. "State license" means a license, certificate, registration,
19 permit, approval, or other similar document issued by a licensing
20 entity granting to an individual or business a right or privilege to
21 engage in a profession, occupation, or business in this state.

22 ~~"State license"~~ State license does not include an inactive license
23 issued by a licensing entity which does not grant an individual the

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1 right to engage in a profession, occupation, or business in this
2 state;

3 2. "Licensing entity" means a bureau, department, division,
4 board, agency, commission, or other entity of this state or of a
5 municipality in this state that issues a state license; and

6 3. "Reissue" means to issue a state license to an individual
7 who has been in possession of an equivalent license issued by the
8 same licensing entity in the previous twelve (12) months.

9 SECTION 2. This act shall become effective November 1, 2023.

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11 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
12 04/13/2023 - DO PASS, As Amended.

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