

1 STATE OF OKLAHOMA

2 1st Session of the 58th Legislature (2021)

3 SENATE BILL 699

By: Rader

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6 AS INTRODUCED

7 An Act relating to the Oklahoma Tax Commission;
8 authorizing the Commission to employ criminal
9 investigators; authorizing investigators to initiate
10 a criminal investigation for violations of certain
11 laws; requiring certification; requiring the
12 execution of a bond in certain manner; mandating
13 service under direction of General Counsel;
14 empowering jurisdiction in this state; authorizing
15 subpoena power; designating location for attendance
16 or production of records; specifying contents of
17 subpoena form; authorizing the designation of any
18 person to serve subpoena; authorizing service to
19 certain entities; declaring certain affidavit as
20 proof of service; authorizing the Commission to
21 invoke the aid of district court under certain
22 circumstance; authorizing court to issue certain
23 order; authorizing service in certain district;
24 providing for codification; and providing an
effective date.

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

20 SECTION 1. NEW LAW A new section of law to be codified
21 in the Oklahoma Statutes as Section 105.2 of Title 68, unless there
22 is created a duplication in numbering, reads as follows:

23 A. To perform the duties imposed upon the Tax Commission
24 pursuant to the provisions of Section 105 of Title 68 of the
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1 Oklahoma Statutes, the Tax Commission may employ and fix the duties
2 and compensation of criminal investigators. Investigators may
3 initiate criminal investigations for violations of the tax laws of
4 this state.

5 B. Any employee designated as an investigator shall:

6 1. Be required to be certified by the Council on Law
7 Enforcement Education and Training pursuant to Section 3311 of Title
8 70 of the Oklahoma Statutes and shall be considered a peace officer
9 and shall have the powers now and hereafter vested by law in peace
10 officers;

11 2. Be required to execute a bond in like manner and amount as a
12 district investigator pursuant to Section 215.3 of Title 19 of the
13 Oklahoma Statutes;

14 3. Serve under the direction of the General Counsel of the
15 Oklahoma Tax Commission pursuant to Section 105 of Title 68 of the
16 Oklahoma Statutes and shall perform such duties as are necessary in
17 the investigation of criminal activity or preparation of civil
18 litigation within the state; and

19 4. Have jurisdiction in any portion of the state while in the
20 performance of official duties as an investigator for the Tax
21 Commission.

22 C. In carrying out investigations for violations of the tax
23 laws of this state, the Executive Director of the Oklahoma Tax
24 Commission, if recommended and approved by the General Counsel of

1 the Oklahoma Tax Commission, may subpoena witnesses, compel the
2 attendance and testimony of witnesses, and require the production of
3 any records including books, papers, documents and other tangible
4 things which constitute or contain evidence, which the investigator
5 finds relevant or material to the investigation. The attendance of
6 witnesses and the production of records may be required from any
7 place in the state to a designated location in the county of which
8 the subpoenaed person is an inhabitant or to a location in the state
9 determined by the investigator. The subpoena form shall clearly set
10 forth any optional means of compliance including instructions for
11 sending written notice of refusal.

12 D. A subpoena issued pursuant to this section may be served by
13 any person designated in the subpoena to serve it. Service upon a
14 natural person may be made by personal delivery of the subpoena.
15 Service may be made upon a domestic or foreign corporation or upon a
16 partnership or other unincorporated association which is subject to
17 suit under a common name, by delivering the subpoena to an officer,
18 to a managing or general agent or to any other agent authorized by
19 appointment or by law to receive service of process. The affidavit
20 of the person serving the subpoena entered on a true copy thereof by
21 the person serving it shall be proof of service.

22 E. In the case of contumacy by or refusal to obey a subpoena
23 issued to any person, the General Counsel of the Oklahoma Tax
24 Commission may invoke the aid of any district court of the state

1 within the jurisdiction of which the investigation is carried on or
2 of which the subpoenaed person is an inhabitant, or in which he or
3 she carries on business or may be found, to compel compliance with
4 the subpoena. The court may issue an order requiring the subpoenaed
5 person to appear before the General Counsel of the Oklahoma Tax
6 Commission or the investigator to produce records, if so ordered, or
7 to give testimony touching the matter under investigation. Any
8 failure to obey the order of the court may be punished by the court
9 as an indirect contempt thereof. All process in the case may be
10 served in any judicial district in which the person may be found.

11 SECTION 2. This act shall become effective November 1, 2021.

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