

1 STATE OF OKLAHOMA

2 1st Session of the 60th Legislature (2025)

3 SENATE BILL 825

By: Jett

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5
6 AS INTRODUCED

7 An Act relating to the Oklahoma Tax Commission;
8 requiring the Commission to operate in a manner that
9 focuses on assisting taxpayers with compliance with
10 tax law; requiring the reduction of fees, fines,
11 penalties, and interest levied or charged by the
12 Commission; requiring the return of fees, fines,
13 penalties, and interest charged or levied when
14 certain determination is made in error; providing for
15 the payment of interest; prescribing amount;
16 providing for codification; and providing an
17 effective date.

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

19 SECTION 1. NEW LAW A new section of law to be codified
20 in the Oklahoma Statutes as Section 292 of Title 68, unless there is
21 created a duplication in numbering, reads as follows:

22 A. Upon the effective date of this act, the Oklahoma Tax
23 Commission shall operate in a manner that focuses on assisting the
24 taxpayers of this state with compliance with the tax laws of this
25 state, rather than a focus on increasing fees, fines, and penalties.

26 B. Upon the effective date of this act, any fees, fines,
27 penalties, and interest charged or levied by the Tax Commission

1 against a taxpayer for noncompliance with tax laws and rules of this
2 state shall be reduced by twenty percent (20%).

3 C. If the Tax Commission incorrectly charges or levies any
4 fees, fines, penalties, and interest either by the wrong amount or
5 by incorrectly determining a taxpayer is noncompliant, the amount
6 shall be returned to the taxpayer plus double any amount of interest
7 that the Commission would have charged the taxpayer for
8 noncompliance with any provision under which the taxpayer was
9 charged.

10 SECTION 2. This act shall become effective January 1, 2026.

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