

BILL SUMMARY
1st Session of the 57th Legislature

Bill No.:	HB2477
Version:	CCR A
Request Number:	8932
Author:	Speaker McCall
Date:	5/20/2019
Impact:	Please see previous summary of this measure

Research Analysis

The conference committee substitute for HB2477 changes a penalty used by the Oklahoma Tax Commission for state license holders that are noncompliant with state income tax laws.

Currently, the OTC is required to notify a delinquent taxpayer that holds a state license that their license will not be renewed or reissued until the taxpayer comes into compliance. If the delinquent taxpayer does not respond to the notification from the OTC or fails to come into compliance, the commission will notify the applicable licensing entity and the entity will not renew or reissue the state license to the noncompliant licensee.

Instead of non-renewal or non-reissue of a state license, the measure requires the commission to proceed by wage garnishment to collect delinquent taxes and any associated penalty or interest due. An exception is granted for any state licensee who was not previously required to pay income tax or has moved to the state within the last year.

Prepared By: Quyen Do

Fiscal Analysis

The measure is currently under review and impact information will be completed.

Prepared By: Mark Tygret

Other Considerations

None.