

BILL SUMMARY
1st Session of the 57th Legislature

Bill No.:	HB 2477
Version:	INT
Request Number:	5700
Author:	Mr. Speaker
Date:	2/11/2019
Impact:	Tax Commission: Unknown at This Time

Research Analysis

HB2477, as introduced, 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 garnishment to collect delinquent taxes and any associated penalty or interest due.

Prepared By: Quyen Do

Fiscal Analysis

The Tax Commission has provided a preliminary indication, as analysis continues, that any potential impact to collections is, at this time, unknown.

Prepared By: Mark Tygret

Other Considerations

None.