

1 STATE OF OKLAHOMA

2 2nd Session of the 58th Legislature (2022)

3 SUBCOMMITTEE  
4 RECOMMENDATION  
5 FOR ENGROSSED  
6 SENATE BILL NO. 1302

By: Rader of the Senate

and

Pfeiffer of the House

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8  
9 SUBCOMMITTEE RECOMMENDATION

10 [ uniform tax procedure - garnishment - effective  
11 date ]

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

15 SECTION 1. AMENDATORY 68 O.S. 2021, Section 238.2, is  
16 amended to read as follows:

17 Section 238.2 A. It is the intent of the Legislature that the  
18 provisions of this section operate to provide for the collection of  
19 income taxes due to the State of Oklahoma by state employees in a  
20 manner that will maximize flexibility for state employees to pay any  
21 such taxes due while minimizing disruption to operations of state  
22 agencies. It is the further intent of the Legislature that the  
23 Oklahoma Tax Commission provide notice to state employees pursuant  
24 to the provisions of subsection C of this section and that the Tax

1 Commission provide such notice to state employees at least six (6)  
2 months prior to notification of noncompliance to a state agency.

3 B. The Office of Management and Enterprise Services shall, not  
4 later than August 1, 2003, and August 1 of each year thereafter,  
5 provide to the Tax Commission a list of all state employees as of  
6 the preceding July 1 and such identifying information as may be  
7 required by the Tax Commission. Such list and information shall be  
8 used by the Tax Commission exclusively for the purpose of collection  
9 of income taxes due to the State of Oklahoma. The provisions of any  
10 laws making information confidential shall not apply with respect to  
11 information supplied to the Tax Commission pursuant to the  
12 provisions of this section; provided, such information shall be  
13 subject to the provisions of Section 205 of this title.

14 C. The Tax Commission shall, not later than November 1, 2003,  
15 and November 1 of each year thereafter, notify any state employee  
16 who is not in compliance with the income tax laws of this state.  
17 Such notification shall include:

18 1. A statement that the employee will be subject to  
19 disciplinary action by the appointing authority unless the taxpayer  
20 is deemed by the Tax Commission to be in compliance with the income  
21 tax laws of this state;

22 2. The reasons that the taxpayer is considered to be out of  
23 compliance with the income tax laws of this state, including a  
24 statement of the amount of any tax, penalties and interest due or a

1 list of the tax years for which income tax returns have not been  
2 filed as required by law;

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

6 4. Notification that a percentage of wages may be subject to  
7 garnishment; and

8 5. Such other information as may be deemed necessary by the Tax  
9 Commission.

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

15 E. If the Tax Commission notifies a state employee who is not  
16 in compliance with the income tax laws of this state as required in  
17 this section and such state employee does not respond to such  
18 notification or fails to come into compliance with the income tax  
19 laws of this state ~~after an assessment has been made final~~ or after  
20 the Tax Commission determines that every reasonable effort has been  
21 made to assist the state employee to come into compliance with the  
22 income tax laws of this state, the Tax Commission, notwithstanding  
23 the provisions of Section 205 of this title, shall so notify the  
24 appointing authority, which shall commence disciplinary action with

1 respect to the state employee and shall notify the state employee of  
2 the reason for such action; ~~provided, if a state agency receives a~~  
3 ~~notification with respect to a state employee who has failed to come~~  
4 ~~into compliance with the income tax laws, and the notification is~~  
5 ~~the employee's third notification as a state employee, regardless of~~  
6 ~~which agency the employee was employed by at the time of the first~~  
7 ~~and second notices, such.~~ Such employee shall may have a certain  
8 percentage of wages garnished by the Tax Commission until such time  
9 as the employee is in compliance with the income tax laws of this  
10 state pursuant to the provisions of Section 254 of this title. If a  
11 state employee who has been previously reported by the Tax  
12 Commission to a state agency as being out of compliance comes into  
13 compliance, the Tax Commission shall immediately notify the  
14 appointing authority. Neither a state agency nor an appointing  
15 authority shall be held liable for any action with respect to a  
16 state employee pursuant to the provisions of this section.

17 F. The Tax Commission shall promulgate rules for the  
18 implementation of the provisions of this section.

19 G. As used in this section:

20 1. "State agency" means any office, department, board,  
21 commission or institution of the executive, legislative or judicial  
22 branch of state government;

23 2. "Employee" or "state employee" means an appointed officer or  
24 employee of a state agency; provided, the term employee or state

1 employee shall not include an elected official or an employee of a  
2 local governmental entity; and

3 3. "Appointing authority" means the chief administrative  
4 officer of a state agency.

5 SECTION 2. This act shall become effective November 1, 2022.

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