

1 ENGROSSED SENATE
BILL NO. 1302

By: Rader of the Senate

2
3 and

4 Pfeiffer of the House
5

6 [uniform tax procedure - filing assessment for
7 certain unpaid taxes - medical marijuana gross
8 receipts tax - individual liable for payment -
9 effective date]

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

11 SECTION 1. AMENDATORY 68 O.S. 2021, Section 253, is
12 amended to read as follows:

13 Section 253. A. When the Oklahoma Tax Commission files a
14 proposed assessment against corporations, limited liability
15 companies or other legal entities for unpaid sales taxes, mixed
16 beverage gross receipts tax collected pursuant to Section 5-105 of
17 Title 37A of the Oklahoma Statutes, medical marijuana gross receipts
18 tax collected pursuant to Section 426 of Title 63 of the Oklahoma
19 Statutes, withheld income taxes, or motor fuel taxes collected
20 pursuant to Article 5, 6 or 7 of this title, the Commission shall
21 file such proposed assessments against the individuals personally
22 liable for the tax.

23 B. Any individual shall be liable for the payment of sales tax,
24 mixed beverage gross receipts tax, medical marijuana gross receipts

1 tax, withheld income tax, or motor fuel tax if, during the period of
2 time for which the assessment was made, the individual was
3 responsible for withholding or collection and remittance of taxes or
4 had direct control, supervision, or responsibility for filing
5 returns and making payments of the tax due ~~the State of Oklahoma~~ to
6 this state.

7 C. Personal liability for sales tax, mixed beverage gross
8 receipts tax, medical marijuana gross receipts tax, withheld income
9 tax, or motor fuel tax shall be determined in accordance with the
10 standards for determining liability for payment of federal
11 withholding tax pursuant to the Internal Revenue Code of 1986, as
12 amended, or regulations promulgated pursuant to such section.

13 SECTION 2. This act shall become effective November 1, 2022.
14 Passed the Senate the 23rd day of March, 2022.

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17 Presiding Officer of the Senate

18 Passed the House of Representatives the ____ day of _____,
19 2022.

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22 Presiding Officer of the House
23 of Representatives
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