

OKLAHOMA STATE SENATE  
GENERAL CONFERENCE COMMITTEE ON APPROPRIATIONS  
COMMITTEE REPORT

May 11, 2022

Mr. President:

Mr. Speaker:

The Conference Committee, to which was referred

SB1302

By: Rader of the Senate and Pfeiffer of the House

Title: Uniform tax procedures; income tax; state employees; garnishment. Effective date.

together with Engrossed House Amendments thereto, beg leave to report that we have had the same under consideration and herewith return the same with the following recommendations:

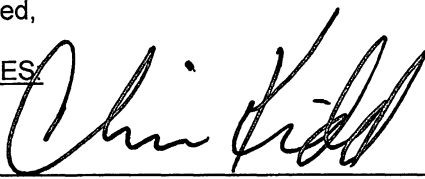
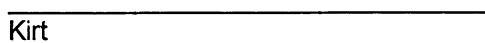
1. That the Senate accept all House Amendments.
2. By restoring the Enacting Clause.
4. By restoring the title as follows:

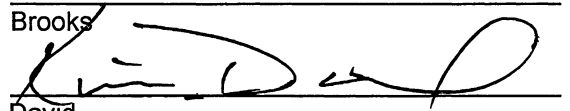
"An Act relating to uniform tax procedure; amending 68 O.S., Section 238.2; which relates to collection of income tax due by state employees; requiring certain notification for state employee that is not in compliance; terminating requirement that noncompliant state employee have percentage of wages garnished after certain notice; and providing an effective date."

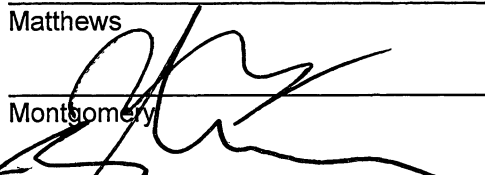
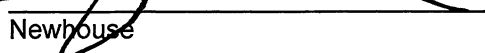
Respectfully submitted,

SENATE CONFEREES

  
Thompson  
  
Hall

  
Kidd  
  
Kirt

Brooks  
  
David

Matthews  
  
Montgomery  
  
Newhouse

Dossett, J.J.  
\_\_\_\_\_  
\_\_\_\_\_

Senate Action \_\_\_\_\_ Date \_\_\_\_\_

House Action \_\_\_\_\_ Date \_\_\_\_\_

Dugger

*John Dugger*

Floyd

*[Signature]*

Haste

*Brent Howard*

Howard

*[Signature]*

Jech

Pederson

*Roland Pederson*

Pemberton

*[Signature]*

Rader

Rosino

*[Signature]*

Simpson

*[Signature]*

Weaver

HOUSE CONFEREES:

General Conference Committee on Appropriations

Senate Action \_\_\_\_\_ Date \_\_\_\_\_ House Action \_\_\_\_\_ Date \_\_\_\_\_

1 ENGROSSED HOUSE AMENDMENT  
TO  
2 ENGROSSED SENATE BILL NO. 1302 By: Rader of the Senate  
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 -  
effective date ]

9  
10  
11 AMENDMENT NO. 1. Strike the title, enacting clause, and entire bill  
12 and insert:

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14 "[ uniform tax procedure - garnishment - effective  
15 date ]

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

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

21 Section 238.2 A. It is the intent of the Legislature that the  
22 provisions of this section operate to provide for the collection of  
23 income taxes due to the State of Oklahoma by state employees in a  
24 manner that will maximize flexibility for state employees to pay any

1 such taxes due while minimizing disruption to operations of state  
2 agencies. It is the further intent of the Legislature that the  
3 Oklahoma Tax Commission provide notice to state employees pursuant  
4 to the provisions of subsection C of this section and that the Tax  
5 Commission provide such notice to state employees at least six (6)  
6 months prior to notification of noncompliance to a state agency.

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

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

22 1. A statement that the employee will be subject to  
23 disciplinary action by the appointing authority unless the taxpayer  
24

1 is deemed by the Tax Commission to be in compliance with the income  
2 tax laws of this state;

3 2. The reasons that the taxpayer is considered to be out of  
4 compliance with the income tax laws of this state, including a  
5 statement of the amount of any tax, penalties and interest due or a  
6 list of the tax years for which income tax returns have not been  
7 filed as required by law;

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

11 4. Notification that a percentage of wages may be subject to  
12 garnishment; and

13 5. Such other information as may be deemed necessary by the Tax  
14 Commission.

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

20 E. If the Tax Commission notifies a state employee who is not  
21 in compliance with the income tax laws of this state as required in  
22 this section and such state employee does not respond to such  
23 notification or fails to come into compliance with the income tax  
24 laws of this state ~~after an assessment has been made final~~ or after

1 the Tax Commission determines that every reasonable effort has been  
2 made to assist the state employee to come into compliance with the  
3 income tax laws of this state, the Tax Commission, notwithstanding  
4 the provisions of Section 205 of this title, shall so notify the  
5 appointing authority, which shall commence disciplinary action with  
6 respect to the state employee and shall notify the state employee of  
7 the reason for such action; ~~provided, if a state agency receives a~~  
8 ~~notification with respect to a state employee who has failed to come~~  
9 ~~into compliance with the income tax laws, and the notification is~~  
10 ~~the employee's third notification as a state employee, regardless of~~  
11 ~~which agency the employee was employed by at the time of the first~~  
12 ~~and second notices, such.~~ Such employee shall may have a certain  
13 percentage of wages garnished by the Tax Commission until such time  
14 as the employee is in compliance with the income tax laws of this  
15 state pursuant to the provisions of Section 254 of this title. If a  
16 state employee who has been previously reported by the Tax  
17 Commission to a state agency as being out of compliance comes into  
18 compliance, the Tax Commission shall immediately notify the  
19 appointing authority. Neither a state agency nor an appointing  
20 authority shall be held liable for any action with respect to a  
21 state employee pursuant to the provisions of this section.

22 F. The Tax Commission shall promulgate rules for the  
23 implementation of the provisions of this section.

24 G. As used in this section:

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

4       2. "Employee" or "state employee" means an appointed officer or  
5 employee of a state agency; provided, the term employee or state  
6 employee shall not include an elected official or an employee of a  
7 local governmental entity; and

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

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

11       Passed the House of Representatives the 28th day of April, 2022.

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Presiding Officer of the House of  
Representatives

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Passed the Senate the \_\_\_\_ day of \_\_\_\_\_, 2022.

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\_\_\_\_\_  
Presiding Officer of the Senate

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1 ENGROSSED SENATE  
2 BILL NO. 1302

By: Rader of the Senate

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 3. 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 4. This act shall become effective November 1, 2022.

14 Passed the Senate the 23rd day of March, 2022.

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\_\_\_\_\_  
Presiding Officer of the Senate

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18 Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_,  
19 2022.

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Presiding Officer of the House  
of Representatives

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