

**OKLAHOMA TAX COMMISSION**

**REVENUE IMPACT STATEMENT AND/OR ADMINISTRATIVE IMPACT STATEMENT  
FIRST REGULAR SESSION, FIFTY-NINTH OKLAHOMA LEGISLATURE**

**DATE OF IMPACT STATEMENT:** March 1, 2023

**BILL NUMBER:** SB 601 **STATUS AND DATE OF BILL:** Engrossed 2/28/23

**AUTHORS:** House: Pfeiffer Senate: Rader

**TAX TYPE (S):** Other **SUBJECT:** Administrative

**PROPOSAL:** Amendatory

Engrossed SB 601 proposes to amend 68 O.S. §§ 221, 226 and 227 to clarify the time allowed for a taxpayer to file a protest or a notice of the intent to file suit for the recovery of tax in response to a proposed assessment by the Oklahoma Tax Commission or to file a demand for hearing if a refund claim is denied. SB 601 also proposes to amend 68 O.S. § 231 to require county clerks to electronically file warrants.

**EFFECTIVE DATE:** November 1, 2023

**REVENUE IMPACT:**

Insert dollar amount (plus or minus) of the expected change in state revenues due to this proposed legislation.

FY 24: None.  
FY 25: None.

<u>Mar. 6, 2023</u>	<u><i>Rick Miller</i></u>	
DATE	DIVISION DIRECTOR	bf
<u>3/6/2023</u>	<u><i>Huan Gong</i></u>	
DATE	HUAN GONG, ECONOMIST	
<u>3/6/2023</u>	<u><i>Joseph P Gappa</i></u>	
DATE	FOR THE COMMISSION	

***The revenue impact provided herein is an estimate of the potential impact on the collection or apportionment of tax revenues affected by the proposed legislation. It is not intended to be an estimate of the overall fiscal impact on the state budget if the proposed legislation is enacted.***

**ATTACHMENT TO REVENUE IMPACT - SB 601 [Engrossed] Prepared 3/1/23**

Engrossed SB 601 proposes to amend 68 O.S. §§ 221, 226 and 227 to clarify the time allowed for a taxpayer to file a protest or a notice of the intent to file suit for the recovery of tax in response to a proposed assessment by the Oklahoma Tax Commission (OTC) or to file a demand for hearing if a refund claim is denied:

- 68 O.S. § 221 - Currently, a taxpayer may file a protest within 60 days of the mailing of an assessment. SB 601 clarifies that a written protest must be filed with the OTC within 60 days of the date indicated on a proposed assessment
- 68 O.S. § 226 - Currently a taxpayer may file a notice of the intent to file suit within 30 days of the mailing of an assessment. SB 601 clarifies that a notice of the intent to file suit must be filed with the OTC within 30 days of the date indicated on a proposed assessment.
- 68 O.S. § 227 - Currently, a taxpayer may file a demand for hearing on or before the 60<sup>th</sup> day after the date the notice of denial was mailed. SB 601 clarifies the demand for hearing must be filed with the OTC on or before the 60<sup>th</sup> day after the date indicated on the notice of denial.

SB 601 also proposes to amend 68 O.S. § 231 to require county clerks to electronically file warrants.

The proposal is not expected to have a revenue impact.