1	HOUSE OF REPRESENTATIVES - FLOOR VERSION
2	STATE OF OKLAHOMA
3	3rd Extraordinary Session of the 58th Legislature (2022)
4	HOUSE BILL 1002 By: Dollens
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7	AS INTRODUCED
8	An Act relating to revenue and taxation; amending 68 O.S. 2021, Section 202, which relates to definitions
9	in the Uniform Tax Procedure Code; providing definition of unborn person for certain purposes; and
10	declaring an emergency.
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13	BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:
14	SECTION 1. AMENDATORY 68 O.S. 2021, Section 202, is
15	amended to read as follows:
16	Section 202. The terms defined in this section shall, in this
17	article, be construed as follows:
18	(a) The term "Tax Commission" shall mean the Oklahoma Tax
19	Commission;
20	(b) The term "state tax" shall mean any tax which is payable to,
21	collectible by or administered by the Oklahoma Tax Commission;
22	(c) The term "state tax law" shall mean any law of the State of
23	Oklahoma which levies, imposes, or relates to a state tax as herein
24	defined;

- 1 (d) The term "taxpayer" shall mean: 2 (1) Any person owing or liable to pay any state tax; (2) Any person required to file a report, a return, or remit any 3 4 tax required by the provisions of any state tax law; 5 (3) Any person required to obtain a license or a permit or to keep any records under the provisions of any state tax law; 6 7 (e) The term "person" means an individual, trust, estate, fiduciary, partnership, limited liability company, or a corporation, 8 9 and shall include any municipal subdivision of the state. For 10 purposes of any income tax deduction authorized by the Income Tax 11 Code, if the deduction is authorized for a dependent person, a 12 dependent person shall include an unborn person. As used in this 13 paragraph, "unborn person" shall mean that there is reliable medical 14 evidence that a female has conceived and that a fertilized ovum is 15 physically located within her body; 16 (f) The term "individual" means a natural person; 17 (q) The term "corporation" means an organization, other than a 18 partnership, as hereinafter defined: 19 (1) Created or organized under the laws of Oklahoma; 20 (2) Qualified to do or doing business in Oklahoma, in a 21 corporate or organized capacity, by virtue of creation or 22 organization under the laws of the United States or of some state, 23 territory or district, or of a foreign country;
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(3) Associations, joint-stock companies, insurance companies,
 including surety and bond companies;

(4) Business trusts, which shall mean and include common law
trusts, such as Massachusetts trusts and every other business
organization consisting essentially of an arrangement whereby
property is conveyed to one or more trustees for purposes other than
the protection and conservation of assets or the protection of
debtholders; and

9 (5) National banking associations, state banks, and trust 10 companies;

(h) The term "fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator or any person, whether individual or corporate, acting in any fiduciary capacity for any person, trust or estate;

(i) The term "partnership" includes a syndicate, group, pool, joint venture or other unincorporated organization, through or by means of which any business, financial operation or venture is carried on, and which is not a trust or estate or classed as a corporation within the provisions of this article; and the term "partner" includes a member of such syndicate, group, pool, joint venture or organization;

(j) The term "limited liability company" means an organization other than a corporation or partnership which is organized pursuant to Section 2000 et seq. of Title 18 of the Oklahoma Statutes.

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1	Except as otherwise specifically provided, for all purposes under
2	Title 68 of the Oklahoma Statutes this title, a domestic limited
3	liability company shall be treated the same and taxed as a domestic
4	partnership and a foreign limited liability company shall be treated
5	the same and taxed as a foreign partnership, provided that such
6	domestic or foreign limited liability companies are classified as
7	partnerships for federal income tax purposes.
8	SECTION 2. It being immediately necessary for the preservation
9	of the public peace, health or safety, an emergency is hereby
10	declared to exist, by reason whereof this act shall take effect and
11	be in full force from and after its passage and approval.
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13	DIRECT TO CALENDAR.
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