



1 (d) The term "taxpayer" shall mean:

2 (1) Any person owing or liable to pay any state tax;

3 (2) Any person required to file a report, a return, or remit any  
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  
6 keep any records under the provisions of any state tax law;

7 (e) The term "person" means an individual, trust, estate,  
8 fiduciary, partnership, limited liability company, or a corporation,  
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 (g) 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;

1 (3) Associations, joint-stock companies, insurance companies,  
2 including surety and bond companies;

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

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

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

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

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

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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