



1 C. The Tax Commission shall maintain in full time employee not  
2 less than five out-of-state tax auditors who shall perform audit  
3 functions related to enhancing:

4 1. Sales and use tax collections related to sales or  
5 transactions involving residents of Oklahoma and out-of-state  
6 vendors with a nexus to the State of Oklahoma; and

7 2. Collections of any other unpaid taxes owed the State of  
8 Oklahoma by out-of-state individuals, firms and corporations.

9 D. For purposes of this section, the term "audit function"  
10 includes but is not limited to the auditing of the books of  
11 individuals, firms and corporations which the Tax Commission  
12 believes may owe the State of Oklahoma additional tax monies.

13 SECTION 2. This act shall become effective November 1, 2017.

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15 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated  
16 03/02/2017 - DO PASS, As Amended and Coauthored.