1	HOUSE OF REPRESENTATIVES - FLOOR VERSION
2	STATE OF OKLAHOMA
3	1st Session of the 56th Legislature (2017)
4	HOUSE BILL 1427 By: Hilbert and Ownbey of the
5	House
6	and
7	Leewright of the Senate
8	
9	AS INTRODUCED
10	[revenue and taxation - creating Out-of-State Tax
11	Collections Enforcement Act of 2017 - out-of-state
12	field office - staffing levels - effective date]
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15	BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:
16	SECTION 1. NEW LAW A new section of law to be codified
17	in the Oklahoma Statutes as Section 120 of Title 68, unless there is
18	created a duplication in numbering, reads as follows:
19	A. This act shall be known and may be cited as the "Out-of-
20	State Tax Collections Enforcement Act of 2017".
21	B. For the purpose of collecting taxes owed to this state, the
22	Tax Commission shall establish and maintain not less than one field
23	office in a state other than Oklahoma.
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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 03/02/2017 - DO PASS, As Amended and Coauthored.
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