

1 disallowed for any other reason, it shall notify the claimant by
2 mail of the correct amount, if any, for which the claim can be
3 allowed or the finding and reasons for disallowance of the claim.
4 The claimant may, within ~~thirty (30)~~ sixty (60) days after the date
5 the notice is mailed by the Oklahoma Tax Commission, submit further
6 or additional proof in support of his claim or request an oral
7 hearing before the Oklahoma Tax Commission.

8 B. Upon request for a hearing, the Oklahoma Tax Commission shall
9 notify claimant in writing of the date, place and time of the
10 hearing. The hearing date shall not be less than ten (10) days from
11 the date of mailing the written hearing notice to the claimant.
12 Upon examination of the claimant's additional proof or after the
13 oral hearing, the Oklahoma Tax Commission shall enter an order in
14 accordance with its findings. The order of the Oklahoma Tax
15 Commission shall be final.

16 SECTION 2. AMENDATORY 68 O.S. 2011, Section 2910, is
17 amended to read as follows:

18 Section 2910. A. The Oklahoma Tax Commission shall, within a
19 reasonable time after receipt of a claim, audit said claim for
20 correctness and payment. If the Oklahoma Tax Commission determines
21 the amount of a claim to be incorrect or excessive, or the
22 supporting proof to be inadequate, or that the claim should be
23 disallowed for any other reason, it shall notify the claimant by
24 mail of the correct amount, if any, for which the claim can be

1 allowed or the finding and reasons for disallowance of the claim.
2 The claimant may, within ~~thirty (30)~~ sixty (60) days after the date
3 the notice is mailed by the Oklahoma Tax Commission, submit further
4 or additional proof in support of his claim or request an oral
5 hearing before the Oklahoma Tax Commission.

6 B. Upon request for a hearing, the Oklahoma Tax Commission
7 shall notify claimant in writing of the date, place and time of the
8 hearing. The hearing date shall not be less than ten (10) days from
9 the date of mailing the written hearing notice to the claimant. Upon
10 examination of the claimant's additional proof or after the oral
11 hearing, the Oklahoma Tax Commission shall enter an order in
12 accordance with its findings. The order of the Oklahoma Tax
13 Commission shall be final.

14 SECTION 3. REPEALER 68 O.S. 2011, Section 2368.2, is
15 hereby repealed.

16 SECTION 4. This act shall become effective November 1, 2017.

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18 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
19 02/21/2017 - DO PASS, As Coauthored.
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