



1 penalty and interest due on individual income tax if the taxpayer  
2 voluntarily files delinquent tax returns and pays the taxes due  
3 pursuant to an agreement with the Commission. Upon payment of the  
4 taxes due pursuant to the agreement, the Commission shall abate and  
5 not seek to collect any interest or penalties applicable to the tax  
6 liability due pursuant to the agreement and release any liens  
7 imposed.

8 B. To be eligible for the First Time Abatement Program, the  
9 taxpayer shall:

10 1. Not have failed to file any necessary returns in the  
11 previous five (5) tax years before the tax delinquency, interest, or  
12 penalties were incurred;

13 2. Not have previously received a waiver of penalty or interest  
14 by the Oklahoma Tax Commission;

15 3. Not have been convicted for violations of Section 241 of  
16 Title 68 of the Oklahoma Statutes;

17 4. Have filed all necessary returns pursuant to the laws of  
18 this state; and

19 5. Have paid all individual income tax liability or entered  
20 into an agreement with the Commission for payment of income tax  
21 liability.

22 C. Any waiver of interest and penalty pursuant to this section  
23 shall not exceed Ten Thousand Dollars (\$10,000.00) per taxpayer.  
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1 D. On all physical and electronically submitted documents to an  
2 individual taxpayer notifying the taxpayer of his or her  
3 delinquency, the Oklahoma Tax Commission shall notify the taxpayer  
4 of the First Time Abatement Program which shall include but not be  
5 limited to the following statement: "You may qualify for certain  
6 penalty and interest forgiveness through the First Time Abatement  
7 Program."

8 SECTION 2. This act shall become effective November 1, 2024.

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10 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated  
11 04/18/2024 - DO PASS.  
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