1	HOUSE OF REPRESENTATIVES - FLOOR VERSION
2	STATE OF OKLAHOMA
3	2nd Session of the 59th Legislature (2024)
4	ENGROSSED SENATE BILL NO. 1415 By: Jech of the Senate
5	
6	and
7	Moore of the House
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9	An Act relating to tax procedure; establishing the
10	certain agreement; prohibiting collection of interest and penalties upon payment; requiring the release of
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13	certain liens upon payment; specifying eligibility; limiting waiver amount; requiring certain
14	notification; providing for codification; and providing an effective date.
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16	BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:
17	SECTION 1. NEW LAW A new section of law to be codified
18	in the Oklahoma Statutes as Section 216.6 of Title 68, unless there
19	is created a duplication in numbering, reads as follows:
20	A. The Oklahoma Tax Commission is hereby directed to establish
21	the First Time Abatement Program for the tax imposed upon
22	individuals pursuant to Section 2355 of Title 68 of the Oklahoma
23	Statutes. A taxpayer meeting the qualifications provided in
24	subsection B of this section shall be entitled to a waiver of

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

8 B. To be eligible for the First Time Abatement Program, the9 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 interest14 by the Oklahoma Tax Commission;

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

4. Have filed all necessary returns pursuant to the laws ofthis state; and

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

C. Any waiver of interest and penalty pursuant to this sectionshall 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 04/18/2024 - DO PASS.
11	04/10/2024 D0 1100.
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