

1 STATE OF OKLAHOMA

2 1st Session of the 58th Legislature (2021)

3 SENATE BILL 595

By: Rader

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6 AS INTRODUCED

7 An Act relating to the Oklahoma Tax Commission;
8 authorizing the Commission to contract with state
9 agencies for the collection of certain funds;
10 requiring the Commission to charge a reasonable fee
11 for services; requiring the Commission to deposit fee
12 revenues in the Tax Commission Reimbursement Fund;
13 authorizing the Tax Commission to contract with the
14 Oklahoma Employment Security Commission for the
15 collection of certain funds; specifying terms of
16 contract; providing for codification; and providing
17 an effective date.

18 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

19 SECTION 1. NEW LAW A new section of law to be codified
20 in the Oklahoma Statutes as Section 255.1A of Title 68, unless there
21 is created a duplication in numbering, reads as follows:

22 In order to facilitate and expedite the collection of any state
23 tax as authorized to be assessed and collected by any state agency,
24 the Oklahoma Tax Commission may enter into a contract with any state
25 agency to assist in the collection of any state tax, penalties,
26 interest or fee in which that agency has the authority to collect
27 and enforce. For providing such collection assistance, the Tax

1 Commission shall charge the state agency a reasonable fee. All
2 funds retained by the Tax Commission for collection services shall
3 be deposited in the Tax Commission Reimbursement Fund in the State
4 Treasury. The Oklahoma Tax Commission and the Oklahoma Employment
5 Security Commission may enter into a contract whereby the Tax
6 Commission shall have authority to collect and enforce the
7 unemployment tax, penalties and interest thereon. Such collection
8 and enforcement authority shall apply to any unemployment tax,
9 penalties, interest or fees where a determination that an employer
10 owes delinquent contributions, penalties, interest or fees has
11 become final and therefor the Oklahoma Employment Security
12 Commission shall be entitled to proceed by levy to collect any
13 delinquent contribution and to collect any penalty, interest or fees
14 due and owing as a result of the delinquency. The contract shall
15 provide for the collection and enforcement of the unemployment tax,
16 interest, penalties and fees in the same manner as the collection
17 and enforcement of any state tax payable by any taxpayer subject to
18 taxation under any state tax law.

19 SECTION 2. This act shall become effective November 1, 2021.

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