



1 Alcoholic Beverage Control Act, shall be waived for establishments  
2 whose activities are defined or classified in the NAICS Manual under  
3 Industry Group Nos. 7224 and 7225, except as provided herein. A  
4 taxpayer shall be entitled to a waiver of penalty and interest for  
5 delinquent taxes attributable to monthly tax reports due and owing  
6 beginning April 20, 2020, through June 20, 2021, if the taxpayer  
7 voluntarily pays the taxes due during the amnesty period. The  
8 amnesty period shall extend from the effective date of this act  
9 through March 31, 2022. The waiver of penalties and interest shall  
10 apply to:

- 11 1. The underreporting of tax liabilities;
- 12 2. The nonpayment of taxes; and
- 13 3. The nonreporting of tax liabilities.

14 B. The Tax Commission shall promulgate rules detailing the  
15 terms and other conditions of this program.

16 C. The Tax Commission is authorized to expend necessary  
17 available funds to publicly advertise this program and shall be  
18 exempt from the provisions of Section 85.7 of Title 74 of the  
19 Oklahoma Statutes for the purpose of implementing this section.

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

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22 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated  
23 04/08/2021 - DO PASS, As Amended.

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