

1 STATE OF OKLAHOMA

2 2nd Session of the 55th Legislature (2016)

3 SENATE BILL 975

By: Smalley

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5  
6 AS INTRODUCED

7 An Act relating to rebates; amending 68 O.S. 2011,  
8 Section 6101, which relates to rebates for  
9 assessments paid by certain entities to the credit of  
10 the Multiple Injury Trust Fund; updating reference;  
11 limiting application of rebate; providing  
12 qualifications for carriers claiming rebate; defining  
13 terms; authorizing Oklahoma Tax Commission to  
14 prescribe certain forms and requiring submission  
15 thereof; and providing an effective date.

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

17 SECTION 1. AMENDATORY 68 O.S. 2011, Section 6101, is  
18 amended to read as follows:

19 Section 6101. A. All parties described in subsection B of this  
20 section who are required to pay an assessment pursuant to ~~Section~~  
21 ~~173 of Title 85~~ Section 31 of Title 85A of the Oklahoma Statutes  
22 shall be entitled to receive a rebate equal to two-thirds (2/3) of  
23 the amount of the assessment actually paid, subject to application  
24 to and approval of the same by the Oklahoma Tax Commission. This  
rebate shall only apply to assessments due ~~after January 15, 2002~~  
for calendar years beginning on or after January 1, 2016, but shall

1 not affect the right of any party to a rebate for assessments paid  
2 in any prior calendar year. This rebate shall not be considered in  
3 determining tax liability of an insurer pursuant to Section 629 of  
4 Title 36 of the Oklahoma Statutes.

5 B. The rebate described in subsection A of this section may be  
6 claimed by any workers' compensation carrier with one hundred and  
7 fifty (150) or more full-time, year-round Oklahoma employees who  
8 maintains continuously during the year in which the assessment is  
9 paid a home office in this state in a building owned or leased by  
10 the carrier.

11 C. As used in this section:

12 1. "Home office" means the executive offices of a workers'  
13 compensation carrier who is domiciled in Oklahoma;

14 2. "Oklahoma employees" means persons who are employed in  
15 Oklahoma and who are common law employees of a workers' compensation  
16 carrier. Oklahoma employees do not include independent contractors;

17 3. "Workers' compensation carrier" means any entity authorized  
18 to write or carry on the business of workers' compensation insurance  
19 in this state pursuant to Title 85A of the Oklahoma Statutes.

20 D. Proof that a party qualifies for the rebate authorized by  
21 this section shall be on forms prescribed by the Tax Commission and  
22 shall be submitted to the Commission annually with the party's  
23 application for the rebate.

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1        E. Beginning January 1, 2003, the Oklahoma Tax Commission shall  
2 accept applications for rebates from all eligible parties for  
3 assessments paid pertaining to the previous calendar year. If any  
4 party fails to apply for a rebate on or before May 31 of each year,  
5 the Tax Commission shall reduce the amount of the rebate in the  
6 application by ten percent (10%). No rebates shall be paid until  
7 after July 1 of each year.

8        ~~E.~~ F. The Oklahoma Tax Commission may promulgate rules as  
9 necessary to effectuate the provisions of this act.

10        SECTION 2. This act shall become effective January 1, 2017.

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