OKLAHOMA TAX COMMISSION

**FISCAL IMPACT STATEMENT AND/OR ADMINISTRATIVE IMPACT STATEMENT
FIRST REGULAR SESSION, FIFTY-THIRD OKLAHOMA LEGISLATURE**

DATE OF IMPACT STATEMENT: March 4, 2011

BILL NUMBER: HB 1191 **STATUS AND DATE OF BILL:** Committee Substitute 02/24/2011

AUTHORS: House Grau Senate N/A

TAX TYPE (S): Ad Valorem **SUBJECT:** Administrative

PROPOSAL: Amendatory 68 O.S. §§ 2871, 2877 & 2880.1

Section 1 empowers the Board of Tax Roll Corrections to take evidence and to compel the attendance of witnesses, production of books, records and papers by subpoena for hearings before the Board and provides that a ruling by the Board on any objection to a subpoena may be appealed to district court.

Section 2 provides that a taxpayer or agent may appear at a county board of equalization hearing scheduled pursuant to Section 2877(B) of Title 68 either in person, by telephone or other electronic means, or by affidavit. It also strikes language authorizing a county to assess against the taxpayer costs incurred by the county in preparation for a county board of equalization hearing if the taxpayer fails to appear in a manner permitted without giving advance notice of the reason for his or her absence; instead an order of dismissal will be entered which will preclude an appeal to district court for failure to exhaust administrative remedies.

Section 3 prohibits an appeal to district court when an order of dismissal has been issued by a county board of equalization as provided in Section 2877 of Title 68.

EFFECTIVE DATE: November 1, 2011

REVENUE IMPACT:

Insert dollar amount (plus or minus) of the expected change in state revenues due to this proposed legislation.

FY 12: None
FY 13: None

ADMINISTRATIVE IMPACT:

Insert the estimated cost or savings to the Tax Commission due to this proposed legislation.

FY 12: None

3/7/11 — DATE
DIVISION DIRECTOR — cjc

3/8/11 — DATE
REECE WOMACK, ECONOMIST

3/8/11 — DATE
FOR THE COMMISSION