TITLE 710. OKLAHOMA TAX COMMISSION
CHAPTER 1. ADMINISTRATIVE OPERATIONS

RULEMAKING ACTION:
Notice of proposed PERMANENT rulemaking.

PROPOSED RULES:
Chapter 1. Administrative Operations [AMENDED]

SUMMARY:
Section 710:1-5-81 has been amended to implement the provisions of Section 2 of HB 2780 [2021] which provides for personal liability for mixed beverage gross receipts tax levied pursuant to 37A O.S. § 5-105. This provision was also amended to strike the incorrect reference to use tax as a trust fund tax.

The proposed amendments to Sections 710:1-5-15, 710:1-5-16, 710:1-5-17, and 710:1-13-3, along with other sections which may be amended, are to clarify policy, improve readability, correct scrivener’s errors, remove obsolete language, update or correct citations, update contact information, and ensure accurate internal cross-references.

AUTHORITY:
68 O.S. § 203; Oklahoma Tax Commission

COMMENT PERIOD:
Persons wishing to present their views in writing may do so by 4:30 p.m., February 22, 2022, at the following address: Oklahoma Tax Commission, Tax Policy and Research Division, Oklahoma City, Oklahoma 73194, Attention: Lisa Haws, or by email to lhaws@tax.ok.gov.

PUBLIC HEARING:
A public hearing is scheduled for 1:30 p.m., on Wednesday, February 23, 2022, at the Oklahoma Tax Commission, 123 Robert S. Kerr Ave, Oklahoma City, Oklahoma. Those wishing to make oral comments at the public hearing should request placement on the docket well in advance of the hearing date by calling Lakesha Mackie at (405) 521-3133. Time limitations may be imposed on oral presentations to ensure that all persons who have filed written requests for placement on the docket will have an opportunity to speak.

In order to facilitate entry into the building, those wishing to appear should contact Lakesha Mackie at (405) 521-3133 at least 24 hours prior to the hearing date to complete their visitor pre-registration. In order to gain access to the hearing, attendees must register at the information desk in the lobby by presenting a driver license or other photo identification.

REQUEST FOR COMMENTS FROM BUSINESS ENTITIES:
Although nothing in this rulemaking action has been determined to adversely impact small business, the Oklahoma Tax Commission (OTC) requests that, pursuant to 75 O.S. § 303(B)(6), business entities affected by these rules provide the OTC, within the comment period, in dollar amounts, if possible, information on any increase in direct costs, such as fees, and indirect costs, such as those associated with reporting, recordkeeping, equipment, construction, labor, professional services, revenue loss, or other costs expected to be incurred by a
particular entity due to compliance with the proposed Rules.

**COPIES OF PROPOSED RULES:**

Copies of the proposed rules may be obtained from the below listed contact person. The proposed rules may also be viewed on the agency's website at http://www.tax.ok.gov.

**RULE IMPACT STATEMENT:**

Pursuant to 75 O.S. § 303(D), a Rule Impact Statement will be prepared and available from the below listed contact person. The Rule Impact Statement may also be viewed on the agency's website at http://www.tax.ok.gov.

**CONTACT PERSON:**

Lisa R. Haws, Agency Liaison, Tax Policy Division, Oklahoma Tax Commission, Oklahoma City, Oklahoma 73194. Telephone number: 405-521-3133; Email: lhaws@tax.ok.gov
CHAPTER 1. ADMINISTRATIVE OPERATIONS

SUBCHAPTER 1. GENERAL PROVISIONS

PART 11. PUBLIC RECORDS

710:1-3-70. Records in general

(a) Confidentiality of records. Generally, the law provides that the records and files of the Oklahoma Tax Commission are confidential except as specifically provided otherwise by statute. [See: 68 O.S. § 205]

(b) Classes of exceptions to the general rule of non-disclosure. Certain documents are available to the public by specific exception to the general law set out in (a) of this Section. In addition, some documents are considered public in nature, pursuant to the Open Records Act. [See: 68 O.S. §§ 205, 205.2, 205.5 and 205.6; 51 O.S. § 24A.4]

(c) Records available under specific provisions of law. By specific statutory mandate and by exceptions to the general rule of confidentiality set out in 68 O.S. § 205, there are a number of sources of information available to the public and maintained by the Commission.

(1) List of income tax filers. A list of persons who filed Oklahoma income tax returns is prepared annually and made available for inspection at the Taxpayer Resource Center, 123 Robert S Kerr Ave 300 N. Broadway Ave, Oklahoma City, OK 73102 73194, during normal business hours.

(2) Register of tax warrants filed. A register of current outstanding tax warrants issued is updated monthly and made available for inspection at the Taxpayer Resource Center, 123 Robert S Kerr Ave 300 N. Broadway Ave, Oklahoma City, OK 73102 73194, during normal business hours.

(3) Oklahoma aircraft registry. A list of aircraft registered with the state is maintained and available for public inspection at the Taxpayer Resource Center, 123 Robert S Kerr Ave 300 N. Broadway Ave, Oklahoma City, OK 73102 73194, during normal business hours.

(4) Decedents’ list. A list of decedents within the state, county of probate, and probate number is maintained and available for public inspection at the Audit Services Division, 123 Robert S Kerr Ave 300 N. Broadway Ave, Oklahoma City, Oklahoma, 73102 OK 73194 during normal business hours.

(5) Permits, licenses, exemptions. Information regarding the issuance or revocation of licenses and permits and documents evidencing exemption are available for most applicable tax types. The elements or items of information available regarding permits, licenses and exemptions may vary by tax type. In addition, the format in which a particular record is available may be limited to that normally used by the agency. Items of permit-related information may include permit number, permittee name, name of business, and business address. Inquiries should be made to the Business Tax Services Division.

(d) Limited disclosure in some instances. Some records and information from records maintained by the Commission may be accessible only by certain
persons, or for certain limited uses. In these instances, the release of information must be one permissible by statute. The Commission may require that the request be written and may require supporting documentation or identification, if the release of information sought is one statutorily limited in scope.

(e) Requesting records; fees. Where a person desires the Commission to make photocopies of public records, the request should be made in writing, specifying the record requested. The Commission may collect a fee for the copying of records, as well as other fees required by statute, and may structure the manner of response to requests so as to protect the normal business of the agency from undue disruption or delay. [For specific fee information, see Appendix A of this Chapter, Schedule of Fees.]

710:1-3-71. Rules of the Oklahoma Tax Commission

(a) Rules described. "Rules" of the Oklahoma Tax Commission are formal statements of policy which set out procedures to be followed in the administration of various tax levies and fees. Rules describe broad interpretations of the tax laws, often prescribe forms, and may set out informal and formal procedures for filing, remitting, registering and objecting to the various taxing provisions. Rules may also prescribe procedures for the granting, denial, suspension, renewal, or revocation of various permits and licenses administered by the Commission. Rules are subject to the provisions of Article I of the Oklahoma Administrative Procedures Act (APA), in Title 75 of the Oklahoma Statutes and must be promulgated under the terms of the APA before they are considered effective. Rules which have been promulgated have the full force and effect of law and continue in effect until amended or revoked under APA provisions.

(b) Availability. Current rules, both permanent and emergency, of the Oklahoma Tax Commission are available on the Oklahoma Tax Commission website at www.tax.ok.gov or from the Taxpayer Resource Center, 123 Robert S Kerr Ave 300 N. Broadway Ave, Oklahoma City, OK 73102 73194, during normal business hours.

710:1-3-73. Opinions and letter rulings

(a) Opinions not issued by the Commission. An "opinion" is a formal document, generally prepared by legal counsel, expressing conclusions that interpret or apply the law to a set of assumed facts. As so defined, the Oklahoma Tax Commission does not issue opinions. However, legal counsel may prepare such a document to advise the Commission or a taxing Division within the Commission.

(b) "Opinion" defined. Thus, an "opinion," with respect to the Oklahoma Tax Commission, means a written communication embodying formal legal advice, upon which the Commission may base, in whole or in part, administrative decisions, decisions in individual tax proceedings, or prospective policy decisions. Opinions, being advisory to the Commission, do not constitute authority by any party for challenging any matter pending before the Commission.
(c) **Opinion may impact policy, rulemaking.** To the degree that a policy of the Commission, based upon such a legal opinion, impacts broad segments of taxpayers and is to be given future effect by the Commission, such policy may be promulgated as a rule of the Commission.

(d) **Availability of opinions.** Such opinions as may be made available to the public, pursuant to the provisions of Section 302(A)(4) of Title 75, as further defined and limited by the terms of Section 24A.1, et seq. of Title 51, will be limited to those which are, or will be embodied in policy of the Commission.

(e) **"Letter ruling" described.** The Tax Policy and Research Division and the Office of the General Counsel may draft and issue letter rulings, which are informal written statements of policy or treatment of specific fact situations under Oklahoma tax law. Such a letter ruling may generally be relied upon only by the taxpayer to whom it is issued, provided that all facts have been accurately and completely stated, and that there has been no change in applicable law.

(f) **Requests for letter rulings.** Requests by individuals or groups of taxpayers for letter rulings will be honored by the Commission, at its discretion, and in consideration of the time and resources available to respond to such requests. Requests for letter rulings should be made to the Tax Policy and Research Division, Oklahoma Tax Commission, 123 Robert S. Kerr Ave, Oklahoma City, OK 73102 73194.

(g) **Letter ruling may initiate rulemaking.** To the degree that a letter ruling impacts broad segments of taxpayers and is to be given future effect by the Commission, such letter ruling may become the basis for a rule of the Commission.

(h) **Availability of letter rulings.** Letter rulings may be viewed at the Taxpayer Resource Center, 123 Robert S. Kerr Ave, Oklahoma City, OK 73102 73194, during normal business hours.

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**SUBCHAPTER 5. PRACTICE AND PROCEDURE**

**PART 3. DESCRIPTION OF ADMINISTRATIVE REVIEW AND HEARINGS**

**710:1-5-15. Requests for rulemaking action**

(a) Any interested person may petition the Commission, requesting the adoption, amendment, or revocation of an existing rule of the Oklahoma Tax Commission. Such a request need not take any particular form, but must be written and include the following information:

(1) The full text, or identifiable portion thereof, of a proposed rule or rules;
(2) The identification and the full text, or identifiable portion thereof, of an existing rule or rules, as proposed to be amended, clearly indicating proposed changes;
(3) The identification of the rule or rules for which repeal is sought;
(4) A statement in support of the proposal made. This statement shall make reference to the statutory basis for the proposal, including, when appropriate, judicial and administrative interpretations of the statute or statutes in
question. The supporting statement should include specific objections to existing rules, practices, or interpretations, and set forth the policy considerations which support adoption of the proposal; and,
(5) A statement describing in detail the interest of the petitioner in making the proposal. This description shall include a statement as to whether the proposal is intended to affect the tax consequences of any transaction or transactions entered into or contemplated by the petitioner, its vendors, customers, clients, or any person upon whose request or upon whose behalf the proposal is made, the taxability of which are known by the petitioner to be the subject of an inquiry, audit, refund, or assessment proceeding by the Commission and shall contain an explanation of the circumstances surrounding the inquiry, audit, refund, or assessment proceeding, if any.

(b) The Commission shall consider each request for rulemaking action which is filed in conformity with this Section and, at its discretion, direct that rulemaking proceedings be initiated in response thereto or deny the request. The Commission may also, at its discretion and with a view to agency resources, direct the rulemaking action be deferred until the next regularly scheduled rulemaking proceedings are commenced. If the rulemaking request is denied, the Commission shall timely so notify the requesting party, in writing, stating the reason(s) for denial. The determination of rulemaking requests shall be solely within the province of the Commission, and no individual proceeding shall be afforded any party in conjunction therewith.

(c) Pursuant to the terms of Section 305 of Title 75 (The Oklahoma Administrative Procedures Act, "APA") any petition for which rulemaking action has not commenced within 30 calendar days is deemed to be denied.

(d) Requests may be made to the Tax Policy and Research Division, 123 Robert S. Kerr Ave, at Oklahoma Tax Commission, Oklahoma City, Oklahoma, 73102 73194.

710:1-5-16. Rulemaking procedure and hearings
(a) "Hearing" for rulemaking purposes defined. Rulemaking hearings of the Oklahoma Tax Commission are a forum in which interested parties may express views, make suggestions, and generally have input into the process by which the Commission formulates policy set out in proposed rules. The "hearing" in a rulemaking action consists of:
   (1) a period for public comment, during which written submissions are accepted (will be "heard") by the Commission for the rulemaking actions previously announced; and,
   (2) a meeting at which interested persons may attend and express opinions, give views, make suggestions, or argue orally.

(b) Who may appear. Any persons interested in or affected by proposed rulemaking actions may appear at a rulemaking hearing. An appearance may be made individually, or by a representative.

(c) Commencement of rulemaking.
   (1) The Commission may commence action to promulgate, amend, or revoke a rule at any time on its own initiative.
(2) The Commission may commence action to promulgate, amend, or revoke a rule pursuant to a Request or Petition for Rulemaking action described in 710:1-5-15.
(3) The Commission may commence action to promulgate, amend, or revoke a rule pursuant to applicable judicial or statutory mandate.

(d) Applicable procedures. Rulemaking procedure, as it applies to the Commission, is set out in general by the terms of the Oklahoma Administrative Procedures Act ("APA"), 75 O.S. §§ 250.1, et seq. Rulemaking hearings required by the APA will substantially conform to the provisions thereof. The following general provisions will apply to rulemaking hearings held by the Oklahoma Tax Commission:

(1) Unless expressly stated otherwise in a Notice of Rulemaking Intent, rulemaking hearings will be held at the Oklahoma Tax Commission, 123 Robert S. Kerr Ave, Oklahoma City, Oklahoma 73102.
(2) Unless expressly stated otherwise in a Notice of Rulemaking Intent, persons wishing to present views orally should notify the Commission in advance of the hearing. To assure efficient use of the forum, the Commission, in its discretion, may limit the amount of time available to each speaker.
(3) All written submissions and requests to be placed on the agenda to make oral submission shall be directed to the Oklahoma Tax Commission, Tax Policy and Research Division, 123 Robert S. Kerr Ave, Oklahoma City, OK 73102 73194.
(4) All persons in attendance at a rulemaking hearing, whether offering input or not, will be requested to identify themselves for the rulemaking record.
(5) All persons in attendance at a rulemaking hearing who desire to make oral comment will be requested to provide a name and mailing address for the rulemaking record.
(6) All persons in attendance at a rulemaking hearing will limit oral comments to the merits of the proposed rules for which the hearing is commenced, as announced by the applicable Notice of Rulemaking Intent.
(7) A rulemaking hearing being non-adversarial in nature, all persons in attendance at such hearing will offer input in such a fashion as to comport with the purpose of gathering effective and meaningful information for the guidance of the Commission in formulating policy.
(8) Summaries or audio recordings (or both) will be made of rulemaking hearings and maintained as a part of the rulemaking record. No transcript of the rulemaking hearing will be prepared. Should an interested party desire a transcription or recording of a rulemaking hearing, the taxpayer is directed to contact a certified court reporter, and make the necessary arrangements for the presence of the reporter at the hearing, and the cost thereof. The cost of transcribing will be borne by the party seeking such transcript, who must furnish the original of the transcript to the Commission.
(9) All records required to be kept pertaining to rulemaking will be maintained and may be viewed at the Oklahoma Tax Commission, Tax Policy and Research Division, 123 Robert S. Kerr Ave 300 N. Broadway Ave, Oklahoma City, Oklahoma 73102 73194, during normal business hours (7:30 a.m. to 4:30 p.m.).
Interested persons may obtain copies of both current and proposed rules of the Commission from this source.

(10) Interested persons may request individual notice of proposed rulemaking intent by a written request to the Oklahoma Tax Commission, Tax Policy and Research Division, Rulemaking Liaison, 123 Robert S. Kerr Ave, Oklahoma City, Oklahoma, 73102 73194. Requests for individual notice should specify the area of tax or procedure for which notice is desired and must be renewed annually.

(e) **Attendance by Commission representatives; Commission review.** To ensure that public input will receive a meaningful hearing, all rulemaking hearings will be attended by a representative from the taxing Division of the Commission initiating the proposed rules. All submissions or summaries thereof, both written and oral, will be reviewed and considered by the Commission prior to the adoption or promulgation of any proposed rules.

710:1-5-17. Petitions for declaratory rulings

(a) **General provisions.** The Commission or its duly authorized agent may issue declaratory rulings, as to the applicability of any rule or principle of law embodied in a precedential decision of the Commission, which is requested by or on behalf of a person directly affected thereby, subject to the terms and conditions set forth in this Section.

(b) **Form of petition; where to file.** A declaratory ruling petition must be made in writing and sent in duplicate to the Secretary-Member, Oklahoma Tax Commission, 123 Robert S. Kerr Ave, Oklahoma City, Oklahoma 73102 73194.

(c) **Contents of a petition for a declaratory ruling.** A declaratory ruling petition must specifically state:

1. That a "declaratory ruling is requested pursuant to 710:1-5-17";
2. The petitioner's
   A) Name (the name of the person, partnership, corporation or entity to whom the facts presented in the petition apply);
   B) Address and phone number;
   C) Federal identification number, if applicable; and
   D) Appropriate OTC license, registration or identification number, where applicable.
3. The type of tax, fee, bond, registration, license, or permit at issue;
4. The issue(s) on which a declaratory ruling is requested, stated clearly and concisely;
5. A complete, clear and concise statement of all relevant facts on which the declaratory ruling is requested;
6. The petitioner's desired result and the legal basis for that result, including reference to the applicable statutes, rules, regulations, and case law;
7. Whether the issue, as it regards the petitioner, is presently under investigation or audit by the Commission or any of its agents. The term investigation or audit includes, but is not limited to, an inquiry, audit, refund, assessment, suspension or revocation proceeding by the Commission; and
8. Whether the petitioner is presently pursuing any protest, litigation or
negotiation on the issue with the Commission or any of its Divisions, as well as
the name of any other person, partnership, corporation or entity whom the
petitioner or a duly authorized representative knows is involved with the
identical issue pending before or with the Commission.

(d) **Petition must bear authorized signature.** A petition for a declaratory ruling
must be signed by the petitioner or an authorized agent of the petitioner.

(e) **Proposed draft may be offered.** The petitioner may provide a draft ruling
for the Commission's consideration.

(f) **Commission may require additional information.** The Commission or its
authorized representative may request additional information from the
petitioner as deemed necessary to issue a declaratory ruling. Failure to provide
the requested information shall result in denial of the petition to issue the
declaratory ruling.

(g) **Effect of a declaratory ruling.** A declaratory ruling shall have the following
effect:

1. The declaratory ruling shall apply only to the particular fact situation stated
   in the declaratory ruling petition;
2. The declaratory ruling shall apply only to the petitioner;
3. The declaratory ruling shall bind the Commission, its duly authorized
   agents and their successors only prospectively;
4. The declaratory ruling shall bind the Commission, its duly authorized
   agents and their successors as to transactions of the petitioner that occur
   within three (3) years after the date of the issuance of the declaratory ruling;
   and
5. The declaratory ruling may be revoked, altered, or amended by the
   Commission at any time.

(h) **Exceptions to binding effect of declaratory ruling.** The declaratory ruling
shall cease to be binding if:

1. A pertinent change is made in the applicable law by the Legislature;
2. A pertinent change is made in the Commission's rules;
3. A pertinent change in the interpretation of the law is made by a court of
   law or by an administrative tribunal; or
4. The actual facts are determined to be materially different from the facts
   set out in the petitioner's declaratory ruling petition.

(i) **Issuance of a declaratory ruling.** The Commission will make a good faith
effort to issue a declaratory ruling within ninety (90) days from date of receipt of
a complete and proper petition unless, in the Commission's discretion, the issue
is of such complexity or novelty that additional time is required.

(j) **Contents of a declaratory ruling.** A written response from the Commission
or from any employee or agent of the Commission to an inquiry from a taxpayer
may not be construed to be a declaratory ruling unless made in conformity with
this Subsection. A declaratory ruling must contain:

1. A statement that: "This is a declaratory ruling issued by the Oklahoma Tax
   Commission pursuant to 75 O.S. § 307;" and
2. The signature of the Commission or any person duly authorized to issue
declaratory rulings on its behalf.

(k) **Denial of a petition for declaratory ruling.** The Commission, in its discretion, may deny a petition for declaratory ruling for good cause. In this instance, the Commission, in a letter, will indicate the reason(s) for refusing to issue the declaratory ruling. Good cause includes, but is not limited to, the following:

1. The petition does not substantially comply with the information required by this Section;
2. The petition involves hypothetical situations or alternative plans;
3. The petitioner requests the Commission to interpret or apply a statute, or requests a determination as to whether a statute is constitutional under the Oklahoma Constitution or the United States Constitution;
4. The facts or issue(s) presented in the petition are unclear, overbroad, insufficient or otherwise inappropriate as a basis upon which to issue the declaratory ruling;
5. The issue about which the declaratory ruling is requested is primarily one of fact;
6. The issue is presently being considered in a rulemaking proceeding, protest proceeding or other agency or judicial proceeding that may definitively resolve the issue;
7. The issue cannot be reasonably resolved prior to the issuance of rules;
8. The petitioner is under investigation or audit relating to that issue, or the issue is the subject of investigation, audit, administrative proceeding or litigation;
9. The issue relates to the application of the law to members of a business, trade, professional or industrial association or other similar group(s); or
10. The petitioner is not identified or is anonymous.

(l) **Withdrawal of a petition for declaratory ruling.** The petitioner may withdraw the petition for a declaratory ruling, in writing, prior to the issuance of the declaratory ruling.

(m) **Response when declaratory ruling inappropriate.** When a declaratory ruling petition requests the Commission to interpret or apply a statute or case law to a specific set of facts, the Commission will issue a letter ruling, as described in OAC 710:1-3-73, instead of a declaratory ruling.

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**PART 8. SETTLEMENT OF TAX LIABILITY**

**710:1-5-81. Definitions**

The following words and terms, when used in this Part, shall have the following meaning, unless the context clearly indicates otherwise:

"**Commission**" means the Oklahoma Tax Commission.

"**Final liability**" means:

(A) The tax, penalty and interest due after the expiration of the statutory prescribed time within which to file a protest to a proposed assessment;
(B) The amount due after the exhaustion of administrative remedies without appeal to the Supreme Court;
(C) A tax amount admitted to be due by a taxpayer's report;
(D) The amount found due after a final court decision concerning the existence or amount of the liability; or,
(E) Other cases of liabilities where further administrative or judicial review is not available and the only consideration is collectability.

"Insolvency" means:
(A) The inability to pay debts as they fall due in the usual course of business; or,
(B) Having liabilities in excess of the reasonable market value of assets held.

"Person" means any individual, partnership, corporation, limited liability company, association, or public or private organization of any character.

"Settlement Agreement" means a written agreement between a taxpayer and the Commission whereby the Commission agrees to abate all or a portion of an outstanding tax liability, including the interest or penalties accruing thereto, and the taxpayer agrees to pay the remainder of such liability, if any, as provided herein.

"Tax Liability" means and includes the total amount of Oklahoma tax, penalty, or interest due.

"Taxpayer" means:
(A) Any person subject to or liable for any Oklahoma tax; or,
(B) Any person required to file a return, or to pay or withhold and remit any tax required by the provisions of any Oklahoma tax law that is administered by the Commission.

"Trust fund tax" means Oklahoma Sales Tax levied pursuant to 68 O.S. §§ 1350 et seq., Oklahoma Use Tax levied pursuant to 68 O.S. §§ 1406-1407 Oklahoma Gross Receipts Tax (AKA Mixed Beverage Tax) pursuant to 37A §§ 5-105-5-107, Oklahoma Income Tax withholding levied pursuant to 68 O.S. §§ 2385.2-2385.28, or Oklahoma Motor Fuel taxes levied pursuant to 68 O.S. §§ 500.1 et seq.

**SUBCHAPTER 13. CONSUMER COMPLIANCE INITIATIVE**

**710:1-13-3. Consumer Compliance Initiative**

**Relief granted under Initiative.** Taxpayers who qualify under the Initiative will be granted a waiver of penalty, interest and other collection fees and the Tax Commission will refrain from assessing use tax for more than one year prior to the date the taxpayer registers to pay consumer use tax.

(1) **Eligibility.** Only businesses that make regular purchases of tangible personal property outside the State of Oklahoma for their own use, storage or consumption in this state are eligible for the relief granted under the Initiative.

(2) **Qualification.** To qualify for the relief granted under the Initiative the taxpayer must:

(A) Voluntarily file delinquent use tax returns and pay the delinquent consumer use taxes reflected thereon; and
(B) Apply with the Oklahoma Tax Commission for an Oklahoma consumer use tax account to report and remit use tax on a monthly basis.

(i) Application is made by submitting to the Business Tax Services Division, Oklahoma Tax Commission, 123 Robert S. Kerr Ave, Oklahoma City, OK 73102 73194, a completed Business Registration Packet A available online at www.tax.ok.gov.

(ii) No fee is required to obtain the account.

(iii) Upon receipt and review of the application by the Tax Commission, a consumer use tax account will be assigned.

(3) Exceptions. The relief provided under the Initiative is not available to a taxpayer with respect to:

(A) Any matter or matters for which the consumer received notice of the commencement of an audit and which the audit is not yet finally resolved including any related administrative and judicial processes; and

(B) Use taxes already paid or remitted to the state.

(4) Applicability. The relief provided pursuant to the Initiative applies only to use taxes due from a taxpayer in its capacity as a buyer not to use taxes due from a taxpayer in its capacity as a seller.
TITLE 710. OKLAHOMA TAX COMMISSION
CHAPTER 1. ADMINISTRATIVE OPERATIONS

RULE IMPACT STATEMENT

Pursuant to 75 O.S. §303(D), the Oklahoma Tax Commission provides the following rule impact statement with regard to proposed rule changes to Chapter 1 of Title 710 of the Oklahoma Administrative Code.

DESCRIPTION: Section 710:1-5-81 has been amended to implement the provisions of Section 2 of HB 2780 [2021] which provides for personal liability for mixed beverage gross receipts tax levied pursuant to 37A O.S. § 5-105. This provision was also amended to strike the incorrect reference to use tax as a trust fund tax.

The proposed amendments to Sections 710:1-3-70, 710:1-3-71, 710:1-3-73, 710:1-5-15, 710:1-5-16, 710:1-5-17, and 710:1-13-3 are to update contact information.

CLASSES AFFECTED: All taxpayers liable for the payment of mixed beverage gross receipts tax.

PERSONS BENEFITED: All taxpayers will benefit from increased clarity of Oklahoma tax laws and accurate contact information.

PROBABLE ECONOMIC IMPACT OF THE PROPOSED RULE UPON AFFECTED CLASSES OF PERSONS OR POLITICAL SUBDIVISIONS: There are no anticipated increase to costs associated with the proposed rule changes.

LISTING OF ALL FEE CHANGES, INCLUDING A SEPARATE JUSTIFICATION FOR EACH FEE CHANGE: The rulemaking action does not levy, implement, or increase an existing fee.

PROBABLE COSTS TO THE AGENCY: Costs to promulgate and enforce the proposed rules will be funded through normal agency budget. No measurable impact on State revenues is anticipated.

ECONOMIC IMPACT ON POLITICAL SUBDIVISIONS: The agency does not anticipate any economic impact on any political subdivision to implement the proposed rule changes at this time.

SMALL BUSINESS IMPACT: After consideration with reference to Section 303(A)(4) and 303(B)(6) of Title 75, it is believed that the proposed rules will have no adverse impact upon Small Business.

ALTERNATIVE METHODS AND COSTS OF COMPLIANCE: There are no less costly or non-regulatory methods or less intrusive methods for achieving the
purpose of this proposed rules. No formalized compliance cost minimization measures have been pursued.

DETERMINATION OF THE EFFECT ON PUBLIC HEALTH, SAFETY AND ENVIRONMENT: The agency does not anticipate any impact on public health, safety, or environment as a result of implementation of the proposed rules at this time.

DETERMINATION OF THE DETRIMENTAL EFFECT WILL THERE BE ON THE PUBLIC HEALTH, SAFETY, AND ENVIRONMENT IF THE RULE CHANGE IS NOT IMPLEMENTED: The agency does not anticipate any detrimental effect on public health, safety, or environment as a result of failure to implement the proposed rules at this time.

DATE PREPARED: December 15, 2021