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# Taxation Law Section

## 2014 Oklahoma Tax Legislation

By Sheppard F. Miers Jr.

The following is a summary of some of the Oklahoma tax law changes enacted by the Oklahoma Legislature in 2014

### INCOME TAX

#### *Individual Rate Reduction*

The maximum individual income tax rate was reduced to 5 percent for taxable years beginning on or after Jan. 1, 2016, if the Oklahoma state government total general revenue fund estimate determined by the Oklahoma State Board of Equalization meets certain revenue increase requirements. If the rate reduction does not become effective Jan. 1, 2016, the state board of equalization is required to repeat the increased revenue determination in subsequent tax years until the requirements are met. The maximum individual rate will then be subsequently reduced to 4.85 percent if Oklahoma state government general revenue fund growth is determined by the state board of equalization to meet specified requirements.<sup>1</sup>

#### *Clean Burning Motor Vehicle Fuel Credit Reduction*

The Oklahoma income tax credit for investments in qualified clean-burning motor vehicle fuel property installed in motor vehicles, for using compressed natural gas, was reduced from 50 percent of the qualifying investment amount to 45 percent of the qualifying investment amount. The Oklahoma Tax Commission shall calculate an amount that equals 5 percent of the cost of such qualified clean burning motor vehicle property each year. The amount calculated will be transferred to the compressed natural gas conversion safety and regulation fund. The credit allowed for investment in equipment for compressed natural gas and clean-burning fuel; motor vehicle fueling stations was not changed. The authority for regulation of compressed natural gas and alternative

fuel investments and operations was transferred from the Office of Management Enterprise Services and Oklahoma Corporation Commission to the Oklahoma Department of Labor.<sup>2</sup>

#### *Natural Disaster and Tornado Tax Relief Credit*

The refundable individual income tax credit for increased *ad valorem* tax resulting from rebuilding or repairing residential property damaged or destroyed by a natural disaster was amended to apply to any disaster occurring in any year after Dec. 31, 2011, rather than being limited to specified years. The credit will be allowed if a primary residence is repaired or rebuilt and used as the primary residence no later than 36 months after the date of any natural disaster occurring on or after Jan. 1, 2014.<sup>3</sup>

#### *Military Personnel Deduction*

The expiration or “sunset” date of the Oklahoma individual income tax deduction allowing military personnel to deduct 100 percent of salary or compensation income (other than retirement benefits) derived from active military duty was removed from law. The deduction is to be allowed in all tax years without regard to effect on state revenue collections.<sup>4</sup>

#### *Aerospace Engineer Credit*

The income tax credit for compensation and tuition reimbursement for employment of aerospace engineers was extended to Jan. 1, 2018. The definition of “qualified employee” was amended to include individuals who have worked in the aerospace sector, not as full time engineers, prior to receiving an undergraduate or graduate degree, and also an individual who has been awarded an undergraduate or graduate degree from a qualified program and is employed by a professional staffing company and assigned to work in the aerospace sector in Oklahoma. A clarification was enacted provid-

ing that an aerospace employee meets the definition of a qualified employee if the individual begins employment in Oklahoma on or after Jan. 1, 2009, regardless of the date of first employment.<sup>5</sup>

*Equal Opportunity Education  
Scholarship Act Credit*

The Oklahoma Equal Opportunity Education Scholarship Act was amended to provide that subchapter S corporations are entities eligible for the credit. The credit was increased from 50 percent to 75 percent of total contributions for a taxpayer that makes a commitment in writing to contribute the same amount the next two years. The act was amended to provide that credits shall be allocable to the partners, shareholders, members or other equity owners of a taxpayer that is authorized to be treated as a partnership for federal income tax reporting purpose, and the credits that are allocated to such equity owners shall only be limited in amount for the income tax return of a natural person or persons based upon the limitation of the total credit amount to the entity from which the tax credits have been allocated, and not subject to limits for single individuals or married persons filing a joint return. The credits are subject to a \$3.5 million annual cap for donations to an eligible scholarship-granting organization and a \$1.5 million annual cap for donations to an eligible educational improvement grant organization, allocated by the tax commission. A scholarship-granting organization and educational improvement granting organization must submit an audited financial statement for the organization along with information detailing the benefits, successes or failures of the program to the governor and leadership of the Legislature by Jan. 1, 2017, and every four years thereafter.<sup>6</sup>

*Deduction for Foster Child Care Expense*

The income tax deduction allowed for expenses for care of a foster child was amended to increase the deduction to \$5,000. The deduction was made subject to a sunset provision so that it will not be allowed on or after Jan. 1, 2018.<sup>7</sup>

*Bank SBA Guarantee Credit Expiration*

The income tax credit allowed for any bank or credit union operating in Oklahoma for the amount of the guaranty fee paid to the United States Small Business Administration pursuant

to a loan guaranty program was amended provide for expiration of the credit on Jan. 1, 2017.<sup>8</sup>

*Oklahoma Affordable Housing Act*

An Oklahoma Affordable Housing Act was enacted to allow a tax credit, similar to the federal low-income housing tax credit, against Oklahoma corporation income, personal income, banking privilege and insurance premium and retaliatory taxes. The credit is to be allowed for qualified projects placed in service after July 1, 2015, and for tax years beginning on or after Jan. 1, 2016. The amount of the Oklahoma income tax state tax credits allowed equals the amount of federal low-income housing tax credits for a qualified project, except that the total state credits may not exceed \$4 million per allocation year. An unused credit may be carried forward for five subsequent tax years. If a portion of any federal low-income housing credits is required to be recaptured during the first 10 years after a project is placed in service the taxpayer claiming the Oklahoma income tax credit with respect to the project is also required to recapture a portion of the Oklahoma credit.<sup>9</sup>

*Film and Music Project Credit Expiration Date*

The income tax credit for reinvestment of profit from an Oklahoma film or music project was amended to limit allowance of the credit to taxable years ending before Jan. 1, 2015.<sup>10</sup>

*Workers Compensation and Modifications Expense  
Credits Expiration Date*

The income tax credits for eligible wages and workplace modification expenses related to injured workers were amended, to provide that the credit for eligible wages will be allowed only for tax years ending before Jan. 1, 2015, and the credit for modification expenses will be allowed for tax years ending before Jan. 1, 2017.<sup>11</sup>

*Child Care Service Credit Expiration Date*

The income tax credit allowed for eligible expenses incurred by entities primarily engaged in the business of providing child care services was amended to be allowed only for tax years ending before Jan. 1, 2017.<sup>12</sup>

*Electronic Funds Transfer Fees Credit  
Expiration Date*

The income tax credit allowed in the amount of electronic funds transfer fees paid by an individual or entity was amended to be allowed only for tax years ending before Jan. 1, 2017.<sup>13</sup>

*Credit for Rural Economic Development Loans  
Expiration Date*

The income tax credit allowed to a financial institution with respect to taxable income received pursuant to a loan made under the Rural Economic Development Act was amended to be allowed only before Jan. 1, 2017.<sup>14</sup>

**INCOME TAX WITHHOLDING**

*Personal Liability for Business Income Tax  
Withholdings*

An individual will be personally liable for a tax commission assessment of a business or entity for employee income tax withholdings if that individual, during the period of time for which the tax assessment was made, was responsible for withholding and remittance or had direct control, supervision, or responsibility for filing an applicable tax return and/or making the payment of the tax for the business or entity. Under prior law, only a principal officer of a corporation or a manager or member of a limited liability company could be made liable for such taxes of an entity.<sup>15</sup>

**SALES AND USE TAX**

*Tax Commission Local Sales Tax Collection Fee  
Reduced*

The Oklahoma Tax Commission fee charged to an incorporated city or town to assess, collect, and enforce the local government jurisdiction's municipal taxes was reduced from 1.75 percent of the municipal tax collected to .5 percent of the municipal tax collected. The Tax Commission fee charged to a county to assess, collect, and enforce the county's sales tax or lodging tax was reduced from 1 percent of gross collection proceeds to .5 percent of gross collection proceeds.<sup>16</sup>

*Disabled Veteran Exemption*

The sales tax exemption for sales of tangible personal property or services to 100 percent disabled veterans was amended. The Oklahoma Tax Commission shall issue a separate exemption card to a surviving spouse of an eligible disabled veteran, or to a member of the household in which the veteran resides who is authorized to make purchases on the veteran's behalf if requested by the veteran.<sup>17</sup>

*Sales Tax Exemptions for School Foundations*

The sales tax exemption for the sale of tangible personal property made by or to nonprofit local

public or private school foundations was extended without a sunset date.<sup>18</sup>

*Sales Tax Exemption for Aircraft  
Maintenance Facility*

The exemption for sales of aircraft and aircraft parts was amended to reinsert language inadvertently omitted pursuant to enactment of multiple bills in 2013, to restore the definition of a "qualified aircraft maintenance facility," as it relates to the sales tax exemption for sales of aircraft and aircraft parts, and to include in such a facility component overhaul support buildings or structures in an area, owned, leased or controlled by the operator common carrier, and to expand the types of items exempted from sales tax.<sup>19</sup>

*Sales Tax Exemption of Precious Metals*

The exemption from Oklahoma sales tax of sales of gold, silver, platinum, palladium or other precious metal items sold according to value or as an investment was amended to remove the requirement that in order to qualify for the exemption such metals or items must be stored within a recognized depository facility.<sup>20</sup>

*Tornado Relief Extended*

The sales tax relief for tornadoes was amended to provide that the sales tax exemption for items withdrawn from inventory and donated to tornado relief, and the allowance of the 1 percent vendor record keeping and filing fee on sales tax report filings delinquent due to tornadoes, are to apply in any year.<sup>21</sup>

*Personal Liability for Business Sales Tax*

An individual will be personally liable for a tax commission assessment of a business or entity for sales tax collection and remittance if that individual, during the period of time for which the tax assessment was made, was responsible for collection and remittance or had direct control, supervision, or responsibility for filing a tax return and/or making the payment of the tax for the business or entity. Under prior law, only a principal officer of a corporation or a manager or member of a limited liability company could be made liable for such taxes of an entity.<sup>22</sup>

*Regional Development and Transportation  
Authorities*

The transportation and regional economic development authority statutory authority to

levy sales tax was amended to add a definition of "regional district."<sup>23</sup>

*Municipal Sales Tax Applicable  
on Military Installations*

The statute providing that revenue and tax ordinances of a municipality shall not apply or extend to any part of a military installation on federal property annexed by a municipality was amended to provide that sales, use and occupancy tax ordinances of a municipality shall be applicable and extend to the part of a military installation annexed but limited to activities on the military installation engaged in by the private sector involving sale of goods and services subject to Oklahoma sales and use tax statutes and occupancy of hotel/motel rooms for rent.<sup>24</sup>

**FRANCHISE TAX**

*Franchise Tax Return Due Date*

The Oklahoma franchise tax code was amended to provide that unless an election is made to file and pay franchise tax in conjunction with the filing of the Oklahoma income tax, the franchise tax return shall be due on July 1 and payment shall be subject to penalty if not paid before the next ensuing Sept. 15. The delinquency date was previously Sept. 1.<sup>25</sup>

**AD VALOREM TAX**

*Property Tax Protest Filing and Hearing Dates*

The tax procedure for protest of a notice of increased valuation of property was amended. The statute was amended to provide that a taxpayer must file a written protest with the county assessor within 30 days from the date the notice was mailed or delivered. The prior provisions of the statute required the filing of the protest within 20 working days from the date of mailing or delivery of the notice. If the taxpayer is unable to personally appear at a scheduled informal hearing before the county assessor to discuss the disputed valuation, the assessor must give the taxpayer at least two opportunities to reschedule the informal hearing. The assessor must provide two alternative dates on different days of the week, at which the taxpayer can participate in the informal hearing, either in person or telephonically, be-

fore the assessor or an authorized representative of the assessor. The statute providing for appeals from the informal hearing with the county assessor to the county board of equalization was amended to provide that in any county with a population less than 300,000, the county board of equalization must provide at least three dates on which a taxpayer may personally appear and make a presentation of evidence and at least 10 days shall intervene between each date; no final determination shall be made by the county board of equalization until the taxpayer shall have failed to appear for all three such dates.<sup>26</sup>

*County Board of Equalization  
Appeal Required Affidavits*

The procedure for appeals to the county board of equalization of valuation of property by the county assessor was amended to provide that affidavits must be signed by board of equalization members in a hearing on a valuation protest stating that the members of the board of equalization are in compliance with transparency requirements as to there not being ex parte communication by board members with the county assessor or the county assessor's staff. The parties appearing before the county board of equalization must sign an affidavit that the evidence presented by such parties to the board is true to the best of their belief and knowledge. The affidavits of the county board of equalization members and parties must be made a part of the record of the hearing.<sup>27</sup>

*Homestead Exemption for Military Personnel  
and Surviving Spouses*

Proposed amendments of the Oklahoma Constitution were passed by the Legislature to be referred to voters for approval. Section 8E of Article 10 of the Constitution providing for full fair cash value homestead exemptions for disabled veterans would be amended to provide if a homestead otherwise eligible for the homestead exemption is transferred on or after Jan. 1 of a calendar year, another homestead property acquired by the qualifying head of household or by the surviving spouse of such qualifying head of household shall be exempt to the same extent as the homestead property previously owned

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by such person or persons for the year during which the new homestead is acquired. An amendment would add a Section 8F of Article 10 of the Constitution, to provide that beginning Jan. 1, 2015, the surviving spouse of the head of household who died while in the line of duty shall be entitled to claim the homestead exemption until such surviving spouse remarries, and to apply to the 2014 calendar year if the surviving spouse meets applicable requirements.<sup>28</sup>

#### *Natural Disaster Damaged Property Reassessment Procedure*

The *ad valorem* tax procedure for reassessment of the value of improvements on land or personal property destroyed or partially destroyed, or land impaired or partially impaired, by natural disaster was amended. The county assessor shall determine the amount of damage and shall reassess the property for that year at the fair cash value of the property, taking into account the actual loss of functional use of the property occasioned by such damage. The assessor shall make the appropriate value adjustments to the property for that tax year up to the time at which the assessor publishes the assessor's report to the county excise board; and thereafter adjustments can be made only by the county board of tax roll corrections and only after the assessor has certified the tax roll for that year. The property owners shall be notified in advance of the time and place at which the value adjustment to their property will be heard by the board of tax roll corrections; and the board of tax roll corrections is authorized only to approve or reject the value adjustment submitted by the county assessor.<sup>29</sup>

#### *Natural Disaster Repairs Not Treated as Valuation Increase*

The definition of an "improvement" to property for purposes of *ad valorem* tax and increase of fair cash value of a property was amended. It will now generally mean a valuable addition made to the property other than normal repairs, replacement, maintenance or upkeep. However, an "improvement" shall not mean any expenditure for repairing damage to a residential or business structure caused by tornadoes and other specified natural disasters and any such improvements made shall be disregarded for purposes of determining the maximum amount of fair cash value subject to *ad valorem* taxation unless there is an increase the square footage in which case only additional square footage may be considered an "improvement."

The county assessor shall determine the fair cash value of such additional square footage and shall separately determine the maximum fair cash value subject to *ad valorem* taxation for the square footage which is not part of the additional square footage amount and only in the amount authorized. Except with respect to the additional square footage, such improvements by reason of a natural disaster shall not allow any county assessor to increase the fair cash value of the applicable property by more than the valuation increase cap percentage provided for by Section 8B of Article 10 of the Oklahoma Constitution.<sup>30</sup>

#### *Tornado Damage Homestead Exemption Relief*

The *ad valorem* tax homestead exemption was amended to provide that for any owner of real property who is eligible to claim the income tax credit pursuant to 68 O.S. §2357.29A with respect to a tornado or for any owner of real property whose primary residence was damaged or destroyed in a tornado and who purchased or built a new primary residence at a location within Oklahoma other than the location of the damaged or destroyed residence, the application for a homestead exemption may be filed after March 15 and the homestead exemption shall be granted for such year. The exemption may be filed no later than June 1 of the year immediately following the year during which the tornado occurred.<sup>31</sup>

#### *Tax Resale Procedures*

The statutory provisions that relate to tax resale procedures were amended related to the authorized time of resale, the determination of record ownership and prohibition of assignment of rights related to excess proceeds.<sup>32</sup>

### **GROSS PRODUCTION TAX**

#### *Gross Production Tax Rate Change*

The gross production tax was amended to reduce the rate of the tax to 2 percent on production from a new well spudded on or after July 1, 2015, for a period of 36 months of production. After the initial 36 month period of production the tax will be imposed at a rate of 7 percent. The allowed exemptions for secondary recovery projects, tertiary recovery projects, horizontally drilled wells, reestablished inactive wells, production enhancement projects, deep wells, new discovery wells and three-dimensional seismic technology wells were extended to wells spudded prior to July 1, 2015, subject to specified exceptions extend-

ing the qualification period for exemptions allowed for secondary recovery projects, tertiary recovery projects and reestablished inactive wells, and related rules for coordination and transition to the 2 percent reduced rate for new wells.<sup>33</sup>

## MOTOR VEHICLE AND FUELS TAX

### *Tornado Relief Extended*

The tax relief for individuals affected by tornadoes was amended and extended to apply in all years following 2013, including credits for registration fees and excise tax paid on replacement vehicles.<sup>34</sup>

### *Personal Liability for Business Motor Fuels Tax*

An individual will be personally liable for a tax commission assessment of a business or entity for motor fuels tax if that individual, during the period of time for which the tax assessment was made, had direct control, supervision, or responsibility for filing an applicable tax return and/or for the payment of the tax for the business or entity. Under prior law, only a principal officer of a corporation or a manager or member of a limited liability company could be made liable for such taxes of an entity.<sup>35</sup>

### *Limit to Armed Forces Registration Fee Reduction*

The reduced vehicle registration fee of \$15 allowed to members of the Armed Forces was amended and clarified to provide that the fee reduction shall not apply to vehicles owned by retired members of the Armed Forces, inactive members of the Reserve Corps of the Armed Forces, inactive members of the Oklahoma National Guard and other members and former members of the Armed Forces of the United States who are not on active duty.<sup>36</sup>

## MIXED BEVERAGE LICENSING

### *Requirements of Public Event Licensees*

The Oklahoma Alcoholic Beverage Control Act was amended to define the term "public event" and to require public event licensees to 1) obtain a mixed beverage permit from the tax commission prior to engaging in the sale of mixed beverages; 2) report and pay gross receipts tax on the sale of mixed beverages; and 3) post a bond with the tax commission.<sup>37</sup>

## TAX PROCEDURE

### *Time for Filing Protest of Denial of Claim for Refund*

The tax procedure governing a taxpayer claim for refund for taxes other than income tax was amended to provide that if a claim for refund is denied by the tax commission, the taxpayer may file a demand for hearing with the tax commission which must be filed on or before the 60th day after the date the notice of denial was mailed by the tax commission to the taxpayer.<sup>38</sup>

### *Tax Penalty Relief*

The statutory provisions for interest and penalty assessment on delinquent sales, use, tourism, mixed beverage gross receipts or motor fuel taxes were amended to provide that the Tax Commission shall not collect penalty if the taxpayer remits the tax and interest within 60 days of mailing of a proposed assessment or voluntarily pays upon filing of an amended return. Previously, the penalty relief period for such taxes was 30 days, while such a 60-day penalty relief period applied to any tax due under any other state tax law, including income tax and income tax withholding. The change appears to now provide equal application of a 60-day penalty relief period.<sup>39</sup>

## ECONOMIC DEVELOPMENT

### *Oklahoma Quality Events Incentive Act*

A three-year extension of the Oklahoma Quality Events Incentive Act, was enacted. The act provides that eligible municipalities and counties can use part of the state sales tax revenues derived from taxable transactions occurring within a designated area to promote qualifying events. A \$3 million cap on this use of sales tax collections will apply for each of the fiscal years ending June 30, 2015, through June 30, 2018. The lower caps applicable under the act for prior years were not amended. The provisions of the act governing tax commission analysis of incremental state sales tax revenues requirements were amended.<sup>40</sup>

### *Proxy Establishment for U.S. Armed Forces*

The Oklahoma Quality Jobs Program Act was amended to include a definition of a "proxy establishment" which may be determined to be an establishment to which incentive payments may be made under the Act and which means a public trust which benefits a geographic area where new direct jobs are cre-

ated by an establishment which is a branch of the Armed Forces of the United States.<sup>41</sup>

**Note:** The enactment of SB 1246 by the Legislature providing for the individual income tax rate reduction, and the enactment by the Legislature of HB 2562 providing for changes of gross production tax rates, described above, have both been challenged by actions filed in the Supreme Court of Oklahoma.<sup>42</sup>

1. SB1246, amending 68 O.S. Supp. 2013, §2355; adding 68 O.S. Supp. 2014, §§2355.1F, 2355.1G, effective Aug. 22, 2014.
2. HB3297, amending 68 O.S. Supp. 2013, §2357.22, and other pertinent statutes; effective Aug. 22, 2014.
3. SB1199, amending 68 O.S. Supp. 2013, §2357.29A, effective May 23, 2014.
4. SB1723, amending 68 O.S. Supp. 2013, §2358, effective Nov. 1, 2014.
5. HB2509, amending 68 O.S. 2011, §§2357.301-2357.304, effective Nov. 1, 2014.
6. HB2643, amending 68 O.S. 2011, §2357.206, effective Jan. 1, 2015.
7. SB 1621, amending 68 O.S. Supp. 2358.5-1, effective June 3, 2014.
8. SB1150, amending 68 O.S. 2011, §2370.1, effective Nov. 1, 2014.
9. SB2128, adding 68 O.S. Supp. 2014, §2357.403, effective Jan. 1, 2015.
10. SB 1151, amending 68 O.S. 2011, §2357.101, effective Nov. 1, 2014.
11. SB 1152, amending 68 O.S. 2011, §2357.47, effective Nov. 1, 2014.
12. SB 1153, amending 68 O.S. 2011, §2357.27, effective Nov. 1, 2014.
13. SB 1170, amending 68 O.S. 2011, §2357.401, effective Nov. 1, 2014.
14. SB 1226, amending 68 O.S. 2011, §2370, effective Nov. 1, 2014.
15. SB1228, amending 68 O.S. 2011, §253, 68 O.S. Supp. 2013, §2385.3, effective Nov. 1, 2014.
16. HB1875, amending 68 O.S. Supp. 2013, §§265, 2702, 68 O.S. 2011, §1371, effective July 1, 2015.
17. HB3509, amending 68 O.S. Supp. 2013, §1357, effective May 28, 2014.
18. SB331, amending 68 O.S. Supp. 2013, §1356, effective Aug. 22, 2014.
19. SB331, amending 68 O.S. Supp. 2013, §1357, effective Aug. 22, 2014.
20. SB 862, amending 68 O.S. Supp. 2013, §1357, effective Nov. 1, 2014.
21. SB1199, amending 68 O.S. 2011, §§1362, 1367.1, effective May 23, 2014.
22. SB1228, amending 68 O.S. 2011, §§253, 1361, effective Nov. 1, 2014.
23. HB2480, amending 68 O.S. 2011, §1370.7, effective Nov. 1, 2014.
24. HB 3143, amending 11 O.S. 2011, §21-109, effective Nov. 1, 2014.
25. SB 341, amending 68 O.S. 2011, §1208, effective May 16, 2014.

26. HB3119, amending 68 O.S. 2011, §2876, and 68 O.S. Supp. 2013, §2877, effective Jan. 1, 2015.
27. HB 2534, amending 68 O.S. Supp. 2013, §2877, effective Nov. 1, 2014.
28. HB2621, State Question Numbers 770 and 771; May 21, 2014.
29. HB2810, amending 68 O.S. 2011, §2817, and 68 O.S. Supp. 2013, §2871, effective Nov. 1, 2014.
30. HB 3188, amending 68 O.S. 2011, §2802.1, effective June 3, 2014.
31. SB 1199, amending 68 O.S. Supp. 2013, §2892, effective May 23, 2014.
32. HB3090, amending 68 O.S. Supp. 2013, §3129, 68 O.S. 2011, §3131, effective April 25, 2014.
33. HB2562, amending 68 O.S. Supp. 2013, §§1001, 1001.3a, 1104, effective July 1, 2014.
34. SB1199, amending 47 O.S. 2011, §1132.3, 68 O.S. Supp. 2013, §2103.1, effective May 23, 2014.
35. SB1228, amending 68 O.S. 2011, §253, effective Nov. 1, 2014.
36. SB 1624, amending 47 O.S. 2011, §1127, effective Nov. 1, 2014.
37. SB 1715, amending 37 O.S. 2011, §§506, 518, 518.1, 521, 37 O.S. Supp. 2013, §§523, 527.1, 528, 1532, 1535, 535.1, 535.2, 537, 537.1, 538, 554, 1554, 2, 561, 576, 577, 578, 579, 582, 584, 591, 596, 599, effective Aug. 22, 2014.
38. SB 1244, amending 68 O.S. 2011, §227, effective Nov. 1, 2014.
39. SB1244, amending 68 O.S. 2011, §217, effective Nov. 1, 2014.
40. HB2711, amending 68 O.S. 2011, §§4301, 4305, 4307, 68 O.S. Supp. 2013, §4304, effective Nov. 1, 2014.
41. HB1416, amending 68 O.S. Supp. 2013, §3603, effective Nov. 1, 2014.

42. *Fent v. Fallin*, Supreme Court of Oklahoma, Case No. MA-112867, filed May 22, 2014; *Fent v. Fallin*, Supreme Court of Oklahoma, Case No. MA 112976, filed June 26, 2014.

#### ABOUT THE AUTHOR

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