



Taxpayer Appeal Rights Expanded in Oklahoma

The Oklahoma Uniform Tax Procedure Code has recently been amended to provide an important alternative right of appeal to taxpayers from Oklahoma Tax Commission decisions assessing a tax or additional tax or denying a claim for refund. A taxpayer shall have the right to either (1) appeal to the Supreme Court of Oklahoma, or (2) opt to file an appeal for trial de novo in the district court of Oklahoma County or the county in which the taxpayer resides. Under each alternative the taxpayer must file an appeal within thirty (30) days after the date of mailing to the taxpayer of the Tax Commission order being appealed. If the taxpayer files an appeal for trial de novo in district court and the amount in dispute exceeds \$10,000, the trial de novo must be heard by a district or associate district judge sitting without a jury. If the amount in dispute does not exceed \$10,000, the trial de novo may be heard by a special judge sitting without a jury. An order resulting from trial de novo in district court shall be appealable to the Supreme Court of Oklahoma by either party (the taxpayer or Tax Commission). In an appeal of an Oklahoma Tax Commission decision to the Supreme Court, or for trial de novo in district court, the party appealing shall not be required to give bond. A taxpayer will no longer be subject to possibly being required to pay the amount of disputed tax assessed, penalty or interest as a condition precedent to the right to prosecute an appeal. In the case of an appeal of the denial of a claim for refund, if a refund is allowed, the taxpayer will be entitled to interest on the refunded taxes at the rate of one and one-quarter percent (1¼%) per month. The enhanced taxpayer appeal procedure is effective January 1, 2014. Senate Bill 864; amending 68 O.S. 2011, § 225.

If you have questions about this decision, please contact Sheppard F. Miers, Jr. 918-595-4834.

This information is provided for educational and informational purposes only and does not contain legal advice. The information should in no way be taken as an indication of future legal results. Accordingly, you should not act on any information provided without consulting legal counsel. This article reflects the opinions of the author and does not necessarily reflect the view of the firm or all members of the firm.



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