TITLE 710. OKLAHOMA TAX COMMISSION
CHAPTER 45. Gross Production

RULEMAKING ACTION: Notice of proposed **PERMANENT** rulemaking.

PROPOSED RULES:
Subchapter 3. Payment; Remittance; Refunds
710:45-3-11. Minimum requirements for making claims for rebates, refunds, credits, or prior period adjustments [AMENDED]
Subchapter 5. Required Returns and Reports
710:45-5-1. Monthly production reports [AMENDED]
710:45-5-6. Reporting requirements for changes in operator, producer, or purchaser [NEW]
Subchapter 9. Exemptions and Exclusions
Part 23. SECONDARY AND TERTIARY RECOVERY PROJECTS
710:45-9-112. Exemption [AMENDED]
Part 25. PRODUCTION COMPLETED WITH THE USE OF RECYCLED WATER
710:45-9-120. Scope of Part 25 [AMENDED]
710:45-9-121. Definitions [AMENDED]
710:45-9-122. Exemption and qualification [AMENDED]
710:45-9-123. Refund procedure [AMENDED]

SUMMARY:
Amendments to Section 710:45-3-11 eliminate the practice of netting prior-period adjustments against current-period Gross Production Tax liabilities and instead require taxpayers to file amended returns for the applicable reporting period. Any resulting credit may be transferred to another period or refunded, subject to the two-year statute of limitations and applicable documentation requirements.

Amendments to Section 710:45-5-1 remove the natural gas liquid volume reporting requirement, which is no longer necessary due to improvements in other data sources. The amendments also clarify reporting requirements when no production occurs.

New Section 710:45-5-6 establishes the requirement to notify the Oklahoma Tax Commission when a lease is sold or ownership changes to help ensure continuity in production reporting.

Amendments to Section 710:45-9-112 correct the dates used in the examples to accurately reflect the applicable filing period for refund claims.

Amendments to Sections 710:45-9-120 through 710:45-9-123 update the rules to align with statutory changes enacted through HB 3986 (2026) and clarify the applicability of the recycled water exemption following the legislation's effective date.

AUTHORITY: 68 O.S. §§ 203, 1013; Oklahoma Tax Commission

COMMENT PERIOD: Persons wishing to present their views in writing may do so by 4:30 p.m., January 5, 2027, at the following address: Oklahoma Tax Commission, Tax Policy and Research Division, Oklahoma City, Oklahoma 73194, Attention: Corey Jager, or by email to OTCadminrules@tax.ok.gov.

PUBLIC HEARING: A public hearing is scheduled for 9 a.m., on Tuesday, January 5, 2027, at the Oklahoma Tax Commission, in Conference Room 5, located on the 28th Floor, 123 Robert S. Kerr Ave, Oklahoma City, Oklahoma.

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 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, the increase in the level of direct costs such as fees, and indirect costs such as 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 rule.

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 tax.ok.gov.

RULE IMPACT STATEMENT: Pursuant to 75 O.S. § 303(D), a Rule Impact Statement is available from the below listed contact person. The Rule Impact Statement may also be viewed on the agency's website at tax.ok.gov.

CONTACT PERSON: Corey Jager, Agency Liaison, Tax Policy Division, Oklahoma Tax Commission, Oklahoma City, Oklahoma 73194; Telephone number: (405) 521-4155; Email: corey.jager@tax.ok.gov

CHAPTER 45. GROSS PRODUCTION

SUBCHAPTER 3. PAYMENT; REMITTANCE; REFUNDS

710:45-3-11. Minimum requirements for making claims for rebates, refunds, ~~or credits~~credits, or prior period adjustments

(a) **General provisions.** Adjustments to gross production taxes previously paid may be made by filing a claim for refund or by ~~claiming credit on a subsequent return~~return filing an amended Gross Production Tax Report for the reporting period to which the adjustment applies. An amended report correcting a prior reporting period shall be filed separately from the regular monthly Gross Production Tax Report for the current production period. Any resulting refund or credit shall be requested and processed in accordance with applicable statutes and Oklahoma Tax Commission rules. ~~In either case, the claim must include the information and conform to the procedures described in this Section.~~ All claims for refund or credits taken remain subject to audit.

(b) **Exclusions.** Procedures to be followed in computing, documenting, and claiming the gas lift exclusion and the frac oil exclusion used in qualified well completions may be found in Part 3 of Subchapter 9 of this Chapter.

(c) **Claims for refund.** Claims for refunds of gross production tax must include the information and conform to the procedures described in this subsection.

(1) **Claims filed within twelve months of production.** Claims for refund of gross production tax which are filed within the twelve-month period immediately following the month of production to which the claim pertains, must include:

(A) A letter stating the reason for the request, amount requested, by gross production tax and petroleum excise tax, the period of time covered, and the Oklahoma Tax Commission's assigned production unit numbers; and,

(B) Amended reports (Type 3) for each month, county, and product code. The amended report must note the "As Paid" volumes, values, and taxes; followed by entries reflecting "Should Have Paid" volumes, values, and taxes; and page totals must accurately support the amount of the refund request.

(2) **Claims not filed within twelve months of production.** Claims for refund of gross production tax not postmarked within the twelve-month period immediately following the month of production to which the claim pertains, must include:

(A) A letter stating the reason for the request, amount requested, by gross production tax and petroleum excise tax, the period of time covered, and the Oklahoma Tax Commission's assigned production unit numbers;

(B) Original source documents, provided to the operator, which may include, but not be limited to: run, settlement, purchase, sales, or metered volume statements, frac affidavits, frac invoices, check stubs, worksheets, pricing bulletins, and any information necessary to verify an exemption, such as BLM lease numbers. Original and all correcting statements pursuant to the claim for refund must be submitted;

(C) Amended reports (Type 3) for each month, county, and product code, reversing the "As Paid" volumes, values, and taxes, then entering the "Should Have Paid" volumes, values, and taxes. Page totals must reflect the amount of the refund request; and,

(D) All supporting documentation required by statute or Commission rules.

~~(d) **Claims for credit.** For claims pertaining to production months July 2002 and later, credits may be applied to the current month's tax liability, provided that:~~

~~(1) Amended reports (Type 3) for each month, county and product code are filed. The amended reports must note the "As Paid" volumes, values, and taxes; followed by entries reflecting "Should Have Paid" volumes, values and taxes; and page totals must accurately support the amount of the credit requested. The amended reports must be submitted along with the current production month's Gross Production Tax Report.~~

~~(2) The prior month's adjustments do not exceed the current production month's liability;~~

~~(3) Magnetic media submissions conform to established magnetic media guidelines; and,~~

~~(4) Supporting documents are retained and available for submission upon request of the Oklahoma Tax Commission.~~

~~(e)~~ **Exceptions and limitations.** ~~Neither the refund procedures described in (c) of this Section, nor the expedited filing procedures for claiming a credit described in (d) of this Section~~ The claims for refund described in this Section may not be used for claiming an abatement or exclusion, nor for any claims for refund submitted by a non-remitting party.

SUBCHAPTER 5. REQUIRED RETURNS AND REPORTS

710:45-5-1. Monthly production reports

(a) **Minimum requirements of monthly production report.** All producers or purchasers of asphalt or ores bearing lead, zinc, jack, or copper or petroleum oil, mineral oil, other crude oil, condensate, reclaimed oil, gas, natural gas, casinghead gas, or liquid hydrocarbons from oil or gas produced in this state shall report volume and value of such production monthly on OTC Form 341 or any other form as may be prescribed and required by the Oklahoma Tax Commission. Reports shall be filed even if zero production occurred during the month. Each monthly report shall include the following information:

(1) Tax Commission assigned purchaser reporting number;

(2) Tax Commission assigned producer reporting number;

(3) Tax Commission assigned production unit number, subnumber, and merge number for each lease from which production is reported;
(4) Assigned product code number for the product reported;
(5) Gross volume of the product reported from each lease from which production is reported:
(A) Crude oil and reclaimed oil are reported to the nearest hundredth barrel on a per barrel measurement of ~~forty-two (42)~~ 42 U.S. gallons of ~~two hundred thirty-one (231)~~ 231 cubic inches per gallon, computed at a temperature of ~~sixty (60)~~ 60 degrees Fahrenheit.
(B) Natural gas is reported to the nearest thousand cubic feet (MCF) at the standard pressure base of ~~fourteen and sixty-five hundredths (14.65)~~ 14.65 pounds per square inch absolute at the standard temperature base of ~~sixty (60)~~ 60 degrees Fahrenheit.
~~(C) Natural gas liquids are reported to the nearest gallon.~~
(6) Total value of the product reported from each lease from which production is reported; and, the gross production tax, the petroleum excise tax, Oklahoma energy resource board fee, and sustaining energy resources fee;
(7) Taxpayer identification number, social security number (SSN), or, if applicable, the federal employer identification number ~~(FEI)~~(FEIN);
(8) The month and year the product reported was sold;
(9) The Tax Commission assigned tax remitter reporting number.

(b) **Report of zero production required.** In the event there was zero production for the month, the monthly production reporting form shall be completed with all required information.

(c) **Reports must be filed electronically.** OTC Forms 341 and 323-A must be filed electronically in the format prescribed by the Tax Commission.

710:45-5-6. Reporting requirements for changes in ~~Operator, Producer, or Purchaser~~operator, producer, or purchaser

Every producer and/or purchaser shall notify the Tax Commission within 30 days of any change of purchaser, operator, or producer from the previous month's reporting.

(1) Changes must be reported by completing the OTC Form 340 to report all necessary changes.
(2) The Tax Commission may require additional information, such as copies of the operator's federal income tax return, joint interest billings, or other documentation regarding lease production or expenses.

SUBCHAPTER 9. EXEMPTIONS AND EXCLUSIONS

PART 23. SECONDARY AND TERTIARY RECOVERY PROJECTS

710:45-9-112. Exemption

(a) All production which results from secondary and tertiary recovery projects shall be exempt from gross production tax for a period not to exceed ~~five (5)~~ 5 years from the initial project start date or for a period ending upon the termination of the secondary and tertiary recovery process, whichever occurs first.
(b) A refund for secondary and tertiary recovery projects shall not be claimed until after the end of the fiscal year. A fiscal year shall be deemed to begin on July 1 of one calendar year and shall end on June 30 of the subsequent calendar year.
(c) Unless otherwise specified, no claim for refund shall be filed more than ~~eighteen (18)~~ 18 months after the first day of the fiscal year in which the refund is first available. For example, secondary and tertiary recovery projects refund claims for fiscal year 2022 sales can be filed beginning ~~July 1, 2023~~ July 1, 2022 until ~~December 31, 2024~~December 31, 2023.

PART 25. PRODUCTION COMPLETED WITH THE USE OF RECYCLED WATER

710:45-9-120. Scope of Part 25

Exemption from the levy of gross production tax on production completed with the use of recycled water set out in 68 O.S. ~~Supp. 2022 Section~~ § 1001(E) shall be determined according to the provisions of this Part.

710:45-9-121. Definitions

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

"Production completed with the use of recycled water" means the production of oil, gas, or oil and gas from wells drilled but not completed as of July 1, 2021, which are completed with the use of recycled water on or after July 1, 2022. Effective January 1, 2027, "production completed with the use of recycled water" means the production of oil, gas, or oil and gas from wells which are completed with the use of recycled water, regardless of well drilling or completion date.

"Recycled water" means oil and gas produced water and waste that has been reconditioned or treated by mechanical or chemical processes into a reusable form.

710:45-9-122. Exemption and qualification

(a) **Applicability**. Claims shall be administered pursuant to the statutory provisions in effect at the time of production of the oil, gas, or oil and gas qualifying for the exemption.

(b) **Exemption.** Production completed with the use of recycled water shall qualify for an exemption from the gross production tax from the date of first sales for a period of ~~twenty four (24)~~ 24 months. The exemption provided shall be proportional to the percentage of the total amount of water used to complete the well that is recycled water.

~~(b)~~(c) **Administrative approval and determination; order.** An operator seeking the exemption from gross production tax shall make application to the Oklahoma Corporation Commission for a determination that such project qualifies for the exemption.

~~(c)~~(d) **Application to Oklahoma Tax Commission.** Upon approval from the Oklahoma Corporation Commission, the operator shall electronically submit an application for exemption to the Tax Commission through ~~OKTAP~~OkTAP. The application shall include a copy of the Oklahoma Corporation Commission Form 1002A, approved by the Oklahoma Corporation Commission, identifying the volume and percentage of recycled water used in completion.

~~(d)~~(e) **Tax Commission may require additional information.** For audit purposes, the Tax Commission may require additional information, such as copies of the operator's federal income tax return, joint interest billings, or other documentation regarding lease production or expenses.

710:45-9-123. Refund procedure

(a) **Refund claim period**. The time period to apply for a refund begins the first day of the fiscal year following the fiscal year during which the date of first sales occurred, and extends for 18 months thereafter, concluding on December 31. For example, if the date of first sales is within fiscal year 2028 (July 1, 2027 through June 30, 2028), claims for refund pertaining to that production may be filed between July 1, 2028 and December 31, 2029.

(b) **Issuance of refund.** Upon certification by the Tax Commission, a refund of the gross production taxes paid in the previous fiscal year for production completed using recycled water shall be issued to the well operator or a designee after the ~~eighteen (18)~~ 18 month refund claim period has concluded.

~~(b)~~(c) **Limitation of refund.** Beginning with fiscal year 2023, and each subsequent year, the Tax Commission is authorized to issue up to ~~Ten Million Dollars ($10,000,000)~~ $10,000,000 in refunds for each eligible fiscal year. If the total number of claims for any fiscal year exceed the refund cap, all approved refunds will be issued at the refund payout rate.

~~(c)~~(d) **Refund payout rate.** The formula to be used for the percentage adjustment shall be ~~Ten Million Dollars ($10,000,000)~~ $10,000,000 divided by the amount of approved refund claims. For example, if the total amount of refund claims for calendar year 2022 was ~~Twenty Million Dollars ($20,000,000)~~$20,000,000, the amount of each refund would be reduced by 50%.

~~(d)~~(e) **Assignment of a designee.** If the refund is to be issued to a party other than the recognized operator, a notarized affidavit signed by the operator must be submitted to the Tax Commission authorizing the designee to receive the refund.

TITLE 710. OKLAHOMA TAX COMMISSION

CHAPTER 45. GROSS PRODUCTION

RULE IMPACT STATEMENT

Pursuant to 75 O.S. § 303(D), the Oklahoma Tax Commission provides the following Rule Impact Statement regarding the proposed amendments to Chapter 45 of Title 710 of the Oklahoma Administrative Code.

A. STATEMENT OF NEED AND LEGAL BASIS – 75 O.S. § 303(D)(3)(a)

Pursuant to 68 O.S. §§ 203 and 1013, the Oklahoma Tax Commission is authorized to promulgate and enforce rules necessary for the administration and collection of state taxes, including rules governing the making and filing of reports required to enforce the gross production tax laws.

The proposed amendments to Chapter 45 of Title 710 of the Oklahoma Administrative Code are necessary to update gross production tax reporting requirements, establish procedures for prior-period adjustments, clarify provisions governing exemptions and refund claims, and correct an example concerning the refund claim filing period for secondary and tertiary recovery projects. The amendments also update provisions governing the recycled water exemption to conform to statutory changes enacted through HB 3986.

B. CLASSIFICATION OF RULE AND COST DETERMINATION – 75 O.S. § 303(D)(3)(a)

Classification: Nonmajor.

Estimated Annual Implementation and Compliance Costs: $0

Estimated Initial Five-Year Implementation and Compliance Costs: $0

Five-Year Cost to Businesses/Business Sectors: $0

Five-Year Cost to State Government: $0

Five-Year Cost to Local Government Units: $0

Five-Year Cost to Individuals: $0

Total Estimated Five-Year Cost: $0

FTE Impact: No additional FTE.

Cost Impact Information Received: None.

Classification Justification: Nonmajor; The proposed amendments clarify and improve administrative procedures for gross production tax reporting and exemption administration and align the rules with applicable statutory requirements. The Commission does not anticipate significant additional compliance costs but will consider information from affected business entities regarding any incremental reporting, recordkeeping, professional service, or other costs. No additional fees or significant compliance costs are anticipated, and implementation is expected to require no additional state or local government resources or FTE positions. Accordingly, the estimated implementation and compliance costs are $0 annually and $0 over the initial five-year period.

The estimated implementation and compliance costs **will not exceed $1,000,000** over the initial five-year period.

C. DESCRIPTION AND FEDERAL MANDATE – 75 O.S. § 303(D)(3)(c)

Purpose and Description of Proposed Rule:

Amendments to Section 710:45-3-11 eliminate the practice of netting prior-period adjustments against current-period Gross Production Tax liabilities and instead require taxpayers to file amended returns for the applicable reporting period. Any resulting credit may be transferred to another period or refunded, subject to the two-year statute of limitations and applicable documentation requirements.

Amendments to Section 710:45-5-1 remove the natural gas liquid volume reporting requirement, which is no longer necessary due to improvements in other data sources. The amendments also clarify reporting requirements when no production occurs.

New Section 710:45-5-6 establishes the requirement to notify the Oklahoma Tax Commission when a lease is sold or ownership changes to help ensure continuity in production reporting.

Amendments to Section 710:45-9-112 correct the dates used in the examples to accurately reflect the applicable filing period for refund claims.

Amendments to Sections 710:45-9-120 through 710:45-9-123 update the rules to align with statutory changes enacted through HB 3986 (2026) and clarify the applicability of the recycled water exemption following the legislation's effective date.

Federal Mandate:

The proposed amendments are not mandated by federal law, nor are they required for participation in or implementation of a federally subsidized or assisted program.

Federal Requirement Comparison:

The proposed amendments concern state tax administration and do not implement or exceed federal requirements.

D. CLASSES AFFECTED – 75 O.S. § 303(D)(3)(d)

The proposed amendments affect gross production taxpayers and other persons subject to the reporting and exemption provisions of Chapter 45 of Title 710 of the Oklahoma Administrative Code.

Affected Classes:

Affected Class	Approx. Number	Impact	Nature of Impact	Annual Cost	Five-Year Cost
Gross production taxpayers, operators, producers, and purchasers subject to reporting requirements	Unknown	Positive/Neutral	Clarifies procedures for prior-period adjustments, monthly production reporting, electronic filing, and reporting changes in nonoperating interests	$0	$0

Affected Class	Approx. Number	Impact	Nature of Impact	Annual Cost	Five-Year Cost
Taxpayers claiming the secondary and tertiary recovery exemption	Unknown	Positive/Neutral	Corrects an example concerning the applicable refund claim filing period	$0	$0
Taxpayers eligible for or claiming the recycled water exemption	Unknown	Positive/Neutral	Updates eligibility, application, and refund procedures pursuant to HB 3986	$0	$0

E. CLASSES BENEFITED – 75 O.S. § 303(D)(3)(e)

Gross production taxpayers and other persons subject to Chapter 45 will benefit from clearer reporting procedures and more consistent administration of gross production tax requirements. Taxpayers claiming exemptions will benefit from updated administrative guidance and clarification of applicable filing procedures.

F. COMPREHENSIVE ECONOMIC IMPACT – 75 O.S. § 303(D)(3)(f)

The proposed amendments are not expected to impose significant additional implementation or compliance costs on businesses, individuals, or governmental entities. The amendments update existing gross production tax reporting and exemption procedures and will be implemented using existing agency resources. No significant economic impact on the state economy is anticipated.

Agency Impact

Implementation Cost: $0

Ongoing Annual Cost: $0

Five-Year Cost: $0

FTE Impact: 0

The proposed amendments are expected to be implemented using existing agency resources and do not require additional staffing or expenditures.

Economic Impact by Affected Sector/Class:

Affected Sector/Class	Annual Cost	Five-Year Cost	Anticipated Benefit
Businesses	$0	$0	Clarity in procedures for reporting and exemption administration
Business sectors	$0	$0	Consistent administration of gross production tax requirements
Individuals	$0	$0	Clarity in administrative procedures, where applicable.
State government	$0	$0	Improved consistency in tax administration
Local government units	$0	$0	None
Other	$0	$0	Administrative clarity

State Economy as a Whole: No significant economic impact on the state economy is anticipated from the proposed rules.

Fees and Revenue.

Fee Changes: None.

Revenue Impact: $0 attributable to the proposed rules.

Economic Impact and Summary.

Economic Impact: $0

Economic Impact Summary: The proposed amendments are not expected to impose additional implementation or compliance costs on businesses, individuals, or governmental entities. The amendments update existing gross production tax reporting and exemption procedures and are not expected to have a significant economic impact.

G. METHODOLOGY AND ASSUMPTIONS – 75 O.S. § 303(D)(3)(g)

The cost estimates were developed through a review of the proposed amendments and their anticipated effects on taxpayers, businesses, individuals, and governmental entities. The analysis considered changes to reporting requirements, prior-period adjustment procedures, exemption administration, and refund claim procedures. The estimates assume the amendments will be implemented using existing agency resources, with no additional agency expenditures or FTE positions required. The estimated $0 annual and five-year costs reflect only incremental costs attributable to the proposed amendments and exclude costs associated with existing statutory requirements. No separate quantitative economic model was used because the proposed amendments primarily concern administrative procedures and the clarification and updating of existing reporting and exemption requirements. No additional cost estimates or information were received from affected entities.

H. ECONOMIC IMPACT ON POLITICAL SUBDIVISIONS – 75 O.S. § 303(D)(3)(h)

Five-Year Projected Impact: $0

Administrative/FTE Impact: 0

Political Subdivisions Affected: None

No economic impact or additional responsibilities are anticipated for political subdivisions as a result of the proposed amendments.

I. SMALL BUSINESS IMPACT – 75 O.S. § 303(D)(3)(i)

After consideration pursuant to the Oklahoma Small Business Regulatory Flexibility Act, the proposed amendments are not expected to have an adverse economic effect on small businesses. The amendments primarily update and clarify existing gross production tax reporting and exemption procedures and are not anticipated to impose significant additional compliance costs beyond existing statutory requirements.

Estimated Annual Compliance Cost to Small Businesses: $0

Estimated Five-Year Compliance Cost to Small Businesses: $0

J. MEASURES TO MINIMIZE COSTS AND IMPACT – 75 O.S. § 303(D)(3)(j)

The proposed amendments are intended to clarify and update existing gross production tax reporting and exemption procedures while minimizing unnecessary administrative burdens. The amendments will be implemented using existing agency resources and are not expected to require additional fees, personnel, or significant additional compliance costs for affected taxpayers.

K. EFFECT ON PUBLIC HEALTH, SAFETY, AND ENVIRONMENT – 75 O.S. § 303(D)(3)(k)

Anticipated Impact: None

The proposed amendments have no anticipated effect on public health, safety, or the environment.

L. DETRIMENTAL EFFECT IF RULE IS NOT IMPLEMENTED – 75 O.S. § 303(D)(3)(l)

Anticipated Detrimental Effect: Continued uncertainty and inconsistent administration of gross production tax reporting and exemption procedures.

If the proposed amendments are not implemented, existing rules may remain outdated or inconsistent with applicable statutory requirements and current administrative procedures. This could result in uncertainty for taxpayers regarding reporting requirements, prior-period adjustments, exemption eligibility, and refund claim procedures. Failure to update the recycled water exemption provisions to reflect HB 3986 could also result in inconsistencies between the administrative rules and applicable statutory requirements.

M. DATE PREPARED / DATE MODIFIED – 75 O.S. § 303(D)(3)(m)

Date Prepared: October 12, 2026

Date Modified: N/A

N. ANALYSIS OF ALTERNATIVES – 75 O.S. § 303(D)(3)(n)

The Commission considered maintaining the existing rules without amendment or addressing necessary changes through informal administrative guidance. Maintaining the existing rules could result in continued uncertainty or inconsistencies between the rules, applicable statutory requirements, and current administrative procedures. Relying solely on informal guidance would not provide the same level of clarity and consistency as formally adopted administrative rules. The proposed amendments provide an appropriate means of updating reporting and exemption procedures, clarifying applicable requirements, and conforming the rules to statutory changes enacted through HB 3986.

O. RESOURCES USED TO DEVELOP THE RULE – 75 O.S. § 303(D)(3)(o)

Estimated State Employee Time: 48-62 hours

Estimated Other Resources: $0

The proposed amendments were developed using existing agency staff and resources. No outside consultants or additional expenditures were required.

P. EXISTING OR PROPOSED FEDERAL REGULATIONS – 75 O.S. § 303(D)(3)(p)

No applicable federal regulations have been identified that address the activities regulated by the proposed amendments. The proposed amendments concern state tax administration and do not implement or conflict with any identified federal regulatory requirements.