



OFFICE OF ATTORNEY GENERAL
STATE OF OKLAHOMA

ATTORNEY GENERAL OPINION
2017-682A

Amy Hall, Executive Secretary
Board of Examiners for Speech-Language
Pathology and Audiology
P.O. Box 53592
Oklahoma City, OK 73152

September 21, 2017

Dear Executive Secretary Hall:

This office has received your request for a written Attorney General Opinion regarding agency action that the Board of Examiners for Speech-Language Pathology and Audiology intends to take pursuant to a Final Order against licensee number 2875. The proposed action is to deny the licensee's license Renewal Application for non-compliance with Oklahoma income tax laws.

The licensee is a licensed Speech-Language Pathologist. On or about September 12, 2016, the Board received notice from the Oklahoma Tax Commission that the licensee was not in compliance with Oklahoma income tax laws. On September 15, 2016, the Board sent notice to the licensee that the license would not be eligible for renewal if the licensee was not in compliance with Oklahoma income tax laws. On January 11, 2017, the licensee submitted a 2017 license Renewal Application. On or about May 5, 2017, the Board sent notice to the licensee via certified mail, return receipt requested, that on June 9, 2017 the Board would consider whether to deny the licensee's renewal application. According to the return receipt, the notice was delivered to the licensee on May 26, 2017. On June 9, 2017, the Board considered the licensee's Renewal Application and an undated, unsigned letter the licensee submitted requesting additional time to obtain compliance with the Oklahoma Tax Commission. The Board continued the matter to the August 25, 2017 regularly scheduled Board meeting. A notice of the continuation was mailed to the licensee via certified mail, return receipt requested, and delivered to the licensee on June 15, 2017 as evidenced by the return receipt. As of the hearing held on August 25, 2017, the Board had not received notice from the Oklahoma Tax Commission that the licensee was compliant, nor did the Board receive any further communication from the licensee.

The Speech-Language Pathology and Audiology Licensing Act, 59 O.S.2011 & Supp.2016, §§ 1601–1622, gives the Board the power and duty to “regulate the practice of speech-language pathology and audiology in this state[.]” 59 O.S.2011, § 1610(A)(1). To that end, the Act gives the Board the power to “issue . . . licenses,” renew licenses and to “[c]ontinue in effect, suspend, revoke, modify or deny . . . licenses for the practice of speech-language pathology and audiology[.]” *Id.* §§ 1610(A)(2), (3), 1616(B); *See also* 75 O.S.2011, § 314(B). The Oklahoma Tax Code provides that each licensing entity, such as the Board, is required to “provide to the Tax

Commission a list of all its licensees and such identifying information as may be required by the Tax Commission.” 68 O.S.2011, § 238.1(B). “Such list and information [is] used by the Tax Commission . . . for the purpose of collection of income taxes due to the State of Oklahoma.” *Id.* The Tax Commission notifies a licensing entity, such as the Board, of any of that entity’s licensees who are “not in compliance with the income tax laws of this state[.]” *Id.* § 238.1(E). A licensing entity, such as the Board, that is notified that one of its licensees is not in compliance with the income tax laws of this state “shall not renew or reissue the licensee’s license[.]” *Id.* The Board may reasonably believe that its proposed action of denying the licensee’s Renewal Application is necessary to ensure that its licensees are in compliance with the tax laws of the State of Oklahoma.

It is, therefore, the official opinion of the Attorney General that the Board of Examiners for Speech-Language Pathology and Audiology has adequate support for the conclusion that this action advances the State of Oklahoma’s policy to protect the public health, safety and welfare.



MIKE HUNTER
ATTORNEY GENERAL OF OKLAHOMA



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