

**COMMITTEE AMENDMENT**

HOUSE OF REPRESENTATIVES

State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB2294 \_\_\_\_\_  
Of the printed Bill  
Page \_\_\_\_\_ Section \_\_\_\_\_ Lines \_\_\_\_\_  
Of the Engrossed Bill

By striking the Title, the Enacting Clause, the entire bill, and by  
inserting in lieu thereof the following language:

**AMEND TITLE TO CONFORM TO AMENDMENTS**

Amendment submitted by: Harold Wright

Adopted: \_\_\_\_\_

\_\_\_\_\_  
Reading Clerk

STATE OF OKLAHOMA

1st Session of the 57th Legislature (2019)

PROPOSED COMMITTEE  
SUBSTITUTE  
FOR  
HOUSE BILL NO. 2294

By: Wright

PROPOSED COMMITTEE SUBSTITUTE

An Act relating to revenue and taxation; authorizing certain deduction for seller or vendor; establishing deduction formula; establishing maximum deduction amount; apportioning excess; authorizing Tax Commission to promulgate certain rules based upon federal authority; defining term; providing for codification; providing an effective date; and declaring an emergency.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 1367.2 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. Until July 1, 2022, for the purpose of compensating the seller or vendor for keeping sales tax records and for filing reports and remitting the tax when due, a seller or vendor shall be allowed a deduction of three percent (3%) of the tax due under the applicable provisions of Title 68 of the Oklahoma Statutes.

1       The deduction shall not be allowed with respect to a direct  
2 payment permit.

3       B. No deductions from tax shall be allowed if any such report  
4 or payment of tax is delinquent; provided, the deduction shall be  
5 allowed if the Oklahoma Tax Commission determines that the reason  
6 that the report or payment of tax was delinquent was due to a  
7 tornado occurring in a calendar year for which a Presidential Major  
8 Disaster Declaration was issued or due to a tornado occurring in a  
9 calendar year for which a Presidential Major Disaster Declaration  
10 was not issued.

11       C. Notwithstanding the formula provided by subsection A of this  
12 section, the deduction provided by this section shall be limited to  
13 a maximum of Two Thousand Five Hundred Dollars (\$2,500.00) per month  
14 per sales tax permit. No sales tax permit holder may change sales  
15 tax permit status in order to avoid the provisions of this  
16 subsection.

17       D. An amount equal to the excess of the amount calculated by  
18 the formula provided by subsection A of this section over the two-  
19 thousand-five-hundred-dollar limit provided by subsection C of this  
20 section shall be retained by the state as an administrative expense  
21 and deposited to the General Revenue Fund.

22       E. Notwithstanding the provisions of subsections A, B, C and D  
23 of this section, if federal authority authorizes this state to  
24 require remote sellers to collect and remit sales and use taxes, the

1 Oklahoma Tax Commission is authorized and directed to promulgate  
2 rules which provide for deductions in the amounts and subject to the  
3 limitations provided in the Streamlined Sales and Use Tax Agreement.  
4 All sellers or vendors shall be eligible for such deductions  
5 beginning on the date this state acquires such collection authority  
6 pursuant to federal authorization.

7 F. For purposes of this section, the term "remote seller" means  
8 a seller that would not be required to register to collect sales and  
9 use taxes in this state but for the ability of this state to require  
10 the remote seller to collect sales or use tax under federal  
11 authority.

12 SECTION 2. This act shall become effective July 1, 2019.

13 SECTION 3. It being immediately necessary for the preservation  
14 of the public peace, health or safety, an emergency is hereby  
15 declared to exist, by reason whereof this act shall take effect and  
16 be in full force from and after its passage and approval.

17  
18 57-1-8088 MB 02/19/19  
19  
20  
21  
22  
23  
24