

1 F of Section ~~33 of this act~~ 500.33 of this title was assigned by the
2 Commission, under such rules and procedures as the Commission may
3 provide; or

4 2. Licensed bonded importer who has imported the nonexempt
5 motor fuel during a month on or before the ~~twenty-fifth~~ twentieth
6 day of the following month unless such day falls upon a weekend or
7 state or banking holiday, in which case the liability would be due
8 the next succeeding business day.

9 However, if the supplier has made a blanket election to
10 precollect tax under Section ~~19 of this act~~ 500.19 of this title,
11 then the supplier shall become jointly liable with the importer for
12 the tax and shall remit the tax to the Commission on behalf of the
13 importer under the same terms as a supplier payment under Section ~~20~~
14 ~~of this act~~ 500.20 of this title, and no import verification number
15 shall be required.

16 SECTION 2. AMENDATORY 68 O.S. 2011, Section 500.20, is
17 amended to read as follows:

18 Section 500.20. A. The tax imposed by ~~Section 500.4~~ Sections
19 500.4 and 500.4B of this title, measured by motor fuel removed by a
20 licensed supplier from a terminal or refinery in this state other
21 than a bulk transfer, shall be precollected and remitted on behalf
22 of the retail consumers to the state by the supplier, as shown in
23 the records of the terminal operator, who removes the taxable
24 gallons.

1 B. The supplier, and each reseller, shall list the amount of
2 tax as a separate line item on all invoices or billings.

3 C. All tax to be paid by a supplier with respect to gallons
4 removed on the account of the supplier during a calendar month shall
5 be due and payable on or before the ~~twenty-seventh~~ twentieth day of
6 the following month unless such day falls upon a weekend or state or
7 banking holiday in which case the liability would be due the next
8 succeeding business day.

9 D. A supplier shall remit any late taxes remitted to the
10 supplier by an eligible purchaser and shall timely notify the
11 Commission of any late remittances if that supplier has previously
12 given notice to the Commission of an uncollectible tax amount
13 pursuant to subsection B of Section 500.24 of this title. For the
14 purposes of reporting a payment received on previously claimed
15 uncollectible taxes, any payments made to a supplier on a debt or
16 account shall be applied first proportionally to the gallons sold
17 and the tax thereon, and secondly to interest, service charges, and
18 any other charges.

19 SECTION 3. This act shall become effective November 1, 2019.

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21 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
22 04/11/2019 - DO PASS.

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