

1 **SENATE FLOOR VERSION**

2 February 12, 2019

3 **AS AMENDED**

4 SENATE BILL NO. 429

5 By: Bice

6 [motor fuel tax - remittance - effective date]

7
8 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

9 SECTION 1. AMENDATORY 68 O.S. 2011, Section 500.18, is
10 amended to read as follows:

11 Section 500.18. Except as otherwise provided in ~~this act~~ the
12 Motor Fuel Tax Code, the tax imposed by ~~Section 4 of this act~~
13 **Sections 500.4 and 500.4B** of this title on motor fuel measured by

14 gallons imported from another state shall be paid by the:

15 1. Licensed occasional importer who has imported the nonexempt
16 motor fuel within three (3) business days of the earlier of the time
17 that the nonexempt motor fuel was entered into the state, or the
18 time that a valid import verification number required by subsection
19 F of Section ~~33 of this act~~ 500.33 of this title was assigned by the
20 Commission, under such rules and procedures as the Commission may
21 provide; or

22 2. Licensed bonded importer who has imported the nonexempt
23 motor fuel during a month on or before the ~~twenty-fifth~~ twentieth
24 day of the following month unless such day falls upon a weekend or

1 state or banking holiday, in which case the liability would be due
2 the next succeeding business day.

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

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

12 Section 500.20. A. The tax imposed by ~~Section 500.4~~ Sections
13 500.4 and 500.4B of this title, measured by motor fuel removed by a
14 licensed supplier from a terminal or refinery in this state other
15 than a bulk transfer, shall be precollected and remitted on behalf
16 of the retail consumers to the state by the supplier, as shown in
17 the records of the terminal operator, who removes the taxable
18 gallons.

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

21 C. All tax to be paid by a supplier with respect to gallons
22 removed on the account of the supplier during a calendar month shall
23 be due and payable on or before the ~~twenty-seventh~~ twentieth day of
24 the following month unless such day falls upon a weekend or state or

1 banking holiday in which case the liability would be due the next
2 succeeding business day.

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

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

14 COMMITTEE REPORT BY: COMMITTEE ON FINANCE
15 February 12, 2019 - DO PASS AS AMENDED
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