

1 STATE OF OKLAHOMA

2 1st Session of the 57th Legislature (2019)

3 SENATE BILL NO. 970

By: Daniels

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5
6 AS INTRODUCED

7 An Act relating to sales and use tax; amending 68
8 O.S. 2011, Section 1406, which relates to use tax;
9 modifying type of tax required to be collected;
10 conforming language; repealing 68 O.S. 2011, Sections
11 1406.1, Section 4, Chapter 311, O.S.L. 2016, 1407,
12 1407.1, 1407.2, as amended by Section 5, Chapter 311,
13 O.S.L. 2016, 1407.3, as amended by Section 6, Chapter
14 311, O.S.L. 2016, 1407.5 and 1408 (68 O.S. Supp.
15 2018, Sections 1406.2, 1407.2 and 1407.3), which
16 relate to collection of use tax; and providing
17 effective date.

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

19 SECTION 1. AMENDATORY 68 O.S. 2011, Section 1406, is
20 amended to read as follows:

21 Section 1406. ~~Except as otherwise provided in Section 1 of this~~
22 ~~act, every~~ Every retailer or vendor maintaining places of business
23 both within and without this state and making sales of tangible
24 personal property from a place of business outside this state for
use in this state shall at the time of making such sales collect the
~~use~~ sales tax levied by ~~Section 1401~~ Section 1350 et seq. of this
title from the purchaser and give to the purchaser a receipt

1 therefor in the manner and form prescribed by the Tax Commission, if
2 the Tax Commission shall, by regulation, require such receipt. Each
3 retailer or vendor shall list with the Tax Commission the name and
4 address of all the retailer's or vendor's agents operating in this
5 state and location of any and all distribution or sales houses or
6 offices or other places of business in this state. ~~The retailer or~~
7 ~~vendor shall not collect the use tax levied by Section 1402 of this~~
8 ~~title from a purchaser who is a holder of a direct payment permit~~
9 ~~issued pursuant to Section 1364.1 of this title.~~

10 SECTION 2. REPEALER 68 O.S. 2011, Sections 1406.1,
11 Section 4, Chapter 311, O.S.L. 2016, 1407, 1407.1, 1407.2, as
12 amended by Section 5, Chapter 311, O.S.L. 2016, 1407.3, as amended
13 by Section 6, Chapter 311, O.S.L. 2016, 1407.5 and 1408 (68 O.S.
14 Supp. 2018, Sections 1406.2, 1407.2 and 1407.3), are hereby
15 repealed.

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

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18 57-1-934 JCR 2/6/2019 9:35:00 AM
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