

**BILL SUMMARY**  
1<sup>st</sup> Session of the 57<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>HB 2352</b>
<b>Version:</b>	<b>INT</b>
<b>Request Number:</b>	<b>7062</b>
<b>Author:</b>	<b>Rep. Chad Caldwell</b>
<b>Date:</b>	<b>2/17/2019</b>
<b>Impact:</b>	<b>Tax Commission:</b>
	<b>Unknown Increase in</b>
	<b>State Sales and Use Tax Revenue</b>

**Research Analysis**

HB2352, as introduced, requires any remote seller with aggregate sales of tangible personal property worth \$100,000 or more within the state during the preceding calendar year to collect and remit state sales and use tax. Any sales by a remote seller through a marketplace forum or referrer's platform where sales or use tax is already collected and remitted can be excluded from the \$100,000 sales threshold for determining whether or not the seller is subject to the requirement.

Prepared By: Quyen Do

**Fiscal Analysis**

Analysis provided by the Tax Commission:

Under the proposed amendments all remote sellers meeting the annual Oklahoma taxable sales threshold would be required to collect, report and remit sales/use tax on all Oklahoma sales. Consequently, it is estimated that these amendments, if enacted, will result in an increase in state sales/use tax collections the amount of which is unknown. There is no impact to state revenues estimated to occur as a result of the remaining amendments proposed in the measure.

Prepared By: Mark Tygret

**Other Considerations**

None.