

1 STATE OF OKLAHOMA

2 2nd Session of the 59th Legislature (2024)

3 COMMITTEE SUBSTITUTE  
4 FOR

5 SENATE BILL NO. 1283

6 By: Treat, Jett, and Rogers

7 COMMITTEE SUBSTITUTE

8 An Act relating to sales tax; amending 68 O.S. 2021,  
9 Section 1352, as amended by Section 1 of Enrolled  
10 House Bill No. 1955 of the 2nd Session of the 59th  
11 Oklahoma Legislature, which relates to definitions;  
12 defining terms; modifying definition; and updating  
13 statutory language.

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

15 SECTION 1. AMENDATORY 68 O.S. 2021, Section 1352, as  
16 amended by Section 1 of Enrolled House Bill No. 1955 of the 2nd  
17 Session of the 59th Oklahoma Legislature, is amended to read as  
18 follows:

19 Section 1352. As used in the Oklahoma Sales Tax Code:

20 1. "Alcoholic beverages" means beverages that are suitable for  
21 human consumption and contain one-half of one percent (0.5%) or more  
22 of alcohol by volume;

23 2. "Bottled water" means water that is placed in a safety  
24 sealed container or package for human consumption. Bottled water is

1 calorie-free and does not contain sweeteners or other additives  
2 except that it may contain:

3 a. antimicrobial agents,

4 b. fluoride,

5 c. carbonation,

6 d. vitamins, minerals, and electrolytes,

7 e. oxygen,

8 f. preservatives, and

9 g. only those flavors, extracts, or essences derived from  
10 a spice or fruit;

11 3. "Bundled transaction" means the retail sale of two or more  
12 products, except real property and services to real property, where  
13 the products are otherwise distinct and identifiable, and the  
14 products are sold for one nonitemized price. A ~~"bundled~~  
15 ~~transaction"~~ bundled transaction does not include the sale of any  
16 products in which the sales price varies, or is negotiable, based on  
17 the selection by the purchaser of the products included in the  
18 transaction. As used in this paragraph:

19 a. "distinct and identifiable products" does not include:

20 (1) packaging such as containers, boxes, sacks, bags,  
21 and bottles, or other materials such as wrapping,  
22 labels, tags, and instruction guides, that  
23 accompany the retail sale of the products and are  
24 incidental or immaterial to the retail sale

1                   thereof, including but not limited to, grocery  
2                   sacks, shoeboxes, dry cleaning garment bags and  
3                   express delivery envelopes and boxes,

4                   (2) a product provided free of charge with the  
5                   required purchase of another product. A product  
6                   is provided free of charge if the sales price of  
7                   the product purchased does not vary depending on  
8                   the inclusion of the product provided free of  
9                   charge, or

10                   (3) items included in the definition of gross  
11                   receipts or sales price, pursuant to this  
12                   section,

13                   b. "one nonitemized price" does not include a price that  
14                   is separately identified by product on binding sales  
15                   or other supporting sales-related documentation made  
16                   available to the customer in paper or electronic form  
17                   including, but not limited to, an invoice, bill of  
18                   sale, receipt, contract, service agreement, lease  
19                   agreement, periodic notice of rates and services, rate  
20                   card, or price list,

21                   A transaction that otherwise meets the definition of a  
22                   bundled transaction shall not be considered a bundled  
23                   transaction if it is:

24

1 (1) the retail sale of tangible personal property and  
2 a service where the tangible personal property is  
3 essential to the use of the service, and is  
4 provided exclusively in connection with the  
5 service, and the true object of the transaction  
6 is the service,

7 (2) the retail sale of services where one service is  
8 provided that is essential to the use or receipt  
9 of a second service and the first service is  
10 provided exclusively in connection with the  
11 second service and the true object of the  
12 transaction is the second service,

13 (3) a transaction that includes taxable products and  
14 nontaxable products and the purchase price or  
15 sales price of the taxable products is de  
16 minimis. For purposes of this subdivision, "de  
17 minimis" means the seller's purchase price or  
18 sales price of taxable products is ten percent  
19 (10%) or less of the total purchase price or  
20 sales price of the bundled products. Sellers  
21 shall use either the purchase price or the sales  
22 price of the products to determine if the taxable  
23 products are de minimis. Sellers may not use a  
24 combination of the purchase price and sales price

1 of the products to determine if the taxable  
2 products are de minimis. Sellers shall use the  
3 full term of a service contract to determine if  
4 the taxable products are de minimis, or

5 (4) the retail sale of exempt tangible personal  
6 property and taxable tangible personal property  
7 where:

8 (a) the transaction includes food and food  
9 ingredients, drugs, durable medical  
10 equipment, mobility enhancing equipment,  
11 over-the-counter drugs, prosthetic devices  
12 or medical supplies, and

13 (b) the seller's purchase price or sales price  
14 of the taxable tangible personal property is  
15 fifty percent (50%) or less of the total  
16 purchase price or sales price of the bundled  
17 tangible personal property. Sellers may not  
18 use a combination of the purchase price and  
19 sales price of the tangible personal  
20 property when making the fifty percent (50%)  
21 determination for a transaction;

22 ~~3.~~ 4. "Business" means any activity engaged in or caused to be  
23 engaged in by any person with the object of gain, benefit, or  
24 advantage, either direct or indirect;

1       4. 5. "Candy" means a preparation of sugar, honey, or other  
2 natural or artificial sweeteners in combination with chocolate,  
3 fruits, nuts, or other ingredients or flavorings in the form of  
4 bars, drops, or pieces. Candy shall not include any preparation  
5 containing flour or requiring refrigeration;

6       5. 6. "Commission" or "Tax Commission" means the Oklahoma Tax  
7 Commission;

8       6. 7. "Computer" means an electronic device that accepts  
9 information in digital or similar form and manipulates it for a  
10 result based on a sequence of instructions;

11       7. 8. "Computer software" means a set of coded instructions  
12 designed to cause a ~~"computer"~~ computer or automatic data processing  
13 equipment to perform a task;

14       8. 9. "Consumer" or "user" means a person to whom a taxable  
15 sale of tangible personal property is made or to whom a taxable  
16 service is furnished. ~~"Consumer"~~ Consumer or ~~"user"~~ user includes  
17 all contractors to whom a taxable sale of materials, supplies,  
18 equipment, or other tangible personal property is made or to whom a  
19 taxable service is furnished to be used or consumed in the  
20 performance of any contract;

21       9. 10. "Contractor" means any person who performs any  
22 improvement upon real property and who, as a necessary and  
23 incidental part of performing such improvement, incorporates  
24

1 tangible personal property belonging to or purchased by the person  
2 into the real property being improved;

3 ~~10.~~ 11. "Dietary supplements" means any product, other than  
4 tobacco, intended to supplement the diet that:

5 a. contains one or more of the following dietary  
6 ingredients:

7 (1) a vitamin,

8 (2) a mineral,

9 (3) an herb or other botanical,

10 (4) an amino acid,

11 (5) a dietary substance to supplement the diet by  
12 increasing the total dietary intake, or

13 (6) a concentrate, metabolite, constituent, extract,  
14 or combination of any ingredient described in  
15 divisions (1) through (5) of this subparagraph,

16 b. is intended for ingestion in tablet, capsule, powder,  
17 softgel, gelcap, or liquid form, or, if not intended  
18 for ingestion in such form, is not represented as  
19 conventional food and is not represented for use as a  
20 sole item of a meal or of the diet, and

21 c. is required to be labeled as a dietary supplement,  
22 identifiable by the label and as required pursuant to  
23 Section 101.36 of Title 21 of the Code of Federal  
24 Regulations;

1       ~~11.~~ 12. "Drug" means a compound, substance or preparation, and  
2 any component of a compound, substance or preparation:

- 3           a. recognized in the official United States ~~Pharmacopoeia~~  
4           Pharmacopeia, official Homeopathic Pharmacopoeia of  
5           the United States, or official National Formulary, and  
6           supplement to any of them,  
7           b. intended for use in the diagnosis, cure, mitigation,  
8           treatment, or prevention of disease, or  
9           c. intended to affect the structure or any function of  
10          the body;

11       ~~12.~~ 13. "Electronic" means relating to technology having  
12 electrical, digital, magnetic, wireless, optical, electromagnetic,  
13 or similar capabilities;

14       ~~13.~~ 14. "Established place of business" means the location at  
15 which any person regularly engages in, conducts, or operates a  
16 business in a continuous manner for any length of time, that is open  
17 to the public during the hours customary to such business, in which  
18 a stock of merchandise for resale is maintained, and which is not  
19 exempted by law from attachment, execution, or other species of  
20 forced sale barring any satisfaction of any delinquent tax liability  
21 accrued under the Oklahoma Sales Tax Code;

22       ~~14.~~ 15. "Fair authority" means:  
23  
24



- 1 a. any county, municipality, school district, public  
2 trust or any other political subdivision of this  
3 state, or
- 4 b. any not-for-profit corporation acting pursuant to an  
5 agency, operating or management agreement which has  
6 been approved or authorized by the governing body of  
7 any of the entities specified in subparagraph a of  
8 this paragraph which conduct, operate or produce a  
9 fair commonly understood to be a county, district or  
10 state fair;

11 ~~15.~~ 16. "Food and food ingredients" means substances, whether  
12 in liquid, concentrated, solid, frozen, dried, or dehydrated form,  
13 that are sold for ingestion or chewing by humans and are consumed  
14 for their taste or nutritional value. Food and food ingredients  
15 shall include bottled water, candy, and soft drinks. Food and food  
16 ingredients shall not include:

- 17 a. alcoholic beverages,  
18 b. dietary supplements,  
19 c. marijuana, usable marijuana, or marijuana-infused  
20 products,  
21 d. prepared food, or  
22 e. tobacco;

23 ~~16.~~ 17. "Food sold with eating utensils provided by the seller"  
24 means food sold by a seller who meets the following requirements:

- 1        a. for a seller with a prepared food sales percentage of  
2        greater than seventy-five percent (75%), the seller  
3        makes eating utensils available to purchasers or, if a  
4        food item is bottled water, candy, or soft drinks, the  
5        seller gives or hands the eating utensils to  
6        purchasers or makes plates, bowls, glasses, or cups  
7        that are necessary for the purchaser to receive the  
8        food available to purchasers. If a food item has four  
9        or more servings packaged as one food item sold for a  
10       single price, the seller must give or hand eating  
11       utensils to the purchaser. Serving sizes must be  
12       determined based on a label on an item sold, or if no  
13       label is available, then a seller shall determine the  
14       reasonable number of servings in an item, or
- 15       b. for a seller with a prepared food sales percentage of  
16       seventy-five percent (75%) or less, the seller's  
17       business practice is to give or hand eating utensils  
18       to purchasers. Eating utensils necessary for the  
19       purchaser to receive the food, such as bowls and cups,  
20       need only be made available to purchasers.

21       Provided, food sold with eating utensils provided by the seller  
22       does not include food items that have a utensil placed in a package  
23       with the food items by a person other than the seller, and that  
24       other person's NAICS classification code is that of a manufacturer,

1 subsector 311. If the packager has any other NAICS classification  
2 code, the seller is considered to have provided the eating utensil;

3 18. a. "Gross receipts", "gross proceeds" or "sales price"

4 means the total amount of consideration, including

5 cash, credit, property and services, for which

6 personal property or services are sold, leased or

7 rented, valued in money, whether received in money or

8 otherwise, without any deduction for the following:

9 (1) the seller's cost of the property sold,

10 (2) the cost of materials used, labor or service

11 cost,

12 (3) interest, losses, all costs of transportation to

13 the seller, all taxes imposed on the seller, and

14 any other expense of the seller,

15 (4) charges by the seller for any services necessary

16 to complete the sale, other than delivery and

17 installation charges,

18 (5) delivery charges and installation charges, unless

19 separately stated on the invoice, billing or

20 similar document given to the purchaser, and

21 (6) credit for any trade-in.

22 b. Such term shall not include:

23 (1) discounts, including cash, term, or coupons that

24 are not reimbursed by a third party that are

1                   allowed by a seller and taken by a purchaser on a  
2                   sale,

3                   (2) interest, financing, and carrying charges from  
4                   credit extended on the sale of personal property  
5                   or services, if the amount is separately stated  
6                   on the invoice, bill of sale or similar document  
7                   given to the purchaser, and

8                   (3) any taxes legally imposed directly on the  
9                   consumer that are separately stated on the  
10                  invoice, bill of sale or similar document given  
11                  to the purchaser.

12                  c.   Such term shall include consideration received by the  
13                  seller from third parties if:

14                  (1) the seller actually receives consideration from a  
15                  party other than the purchaser and the  
16                  consideration is directly related to a price  
17                  reduction or discount on the sale,

18                  (2) the seller has an obligation to pass the price  
19                  reduction or discount through to the purchaser,

20                  (3) the amount of the consideration attributable to  
21                  the sale is fixed and determinable by the seller  
22                  at the time of the sale of the item to the  
23                  purchaser, and

24                  (4) one of the following criteria is met:

1 (a) the purchaser presents a coupon, certificate  
2 or other documentation to the seller to  
3 claim a price reduction or discount where  
4 the coupon, certificate or documentation is  
5 authorized, distributed or granted by a  
6 third party with the understanding that the  
7 third party will reimburse any seller to  
8 whom the coupon, certificate or  
9 documentation is presented,

10 (b) the purchaser identifies himself or herself  
11 to the seller as a member of a group or  
12 organization entitled to a price reduction  
13 or discount; provided, a "preferred  
14 customer" card that is available to any  
15 patron does not constitute membership in  
16 such a group, or

17 (c) the price reduction or discount is  
18 identified as a third-party price reduction  
19 or discount on the invoice received by the  
20 purchaser or on a coupon, certificate or  
21 other documentation presented by the  
22 purchaser;

23 ~~17.~~ 19. a. "Maintaining a place of business in this state"  
24 means and shall be presumed to include:

- 1 (1) (a) utilizing or maintaining in this state,  
2 directly or by subsidiary, an office,  
3 distribution house, sales house, warehouse,  
4 or other physical place of business, whether  
5 owned or operated by the vendor or any other  
6 person, other than a common carrier acting  
7 in its capacity as such, or  
8 (b) having agents operating in this state,  
9 whether the place of business or agent is  
10 within this state temporarily or permanently  
11 or whether the person or agent is authorized  
12 to do business within this state, and  
13 (2) the presence of any person, other than a common  
14 carrier acting in its capacity as such, that has  
15 substantial nexus in this state and that:  
16 (a) sells a similar line of products as the  
17 vendor and does so under the same or a  
18 similar business name,  
19 (b) uses trademarks, service marks or trade  
20 names in this state that are the same or  
21 substantially similar to those used by the  
22 vendor,  
23 (c) delivers, installs, assembles or performs  
24 maintenance services for the vendor,

1 (d) facilitates the vendor's delivery of  
2 property to customers in the state by  
3 allowing the vendor's customers to pick up  
4 property sold by the vendor at an office,  
5 distribution facility, warehouse, storage  
6 place or similar place of business  
7 maintained by the person in this state, or

8 (e) conducts any other activities in this state  
9 that are significantly associated with the  
10 vendor's ability to establish and maintain a  
11 market in this state for the vendor's sale.

12 b. The presumptions in divisions (1) and (2) of  
13 subparagraph a of this paragraph may be rebutted by  
14 demonstrating that the person's activities in this  
15 state are not significantly associated with the  
16 vendor's ability to establish and maintain a market in  
17 this state for the vendor's sales.

18 c. Any ruling, agreement or contract, whether written or  
19 oral, express or implied, between a person and  
20 executive branch of this state, or any other state  
21 agency or department, stating, agreeing or ruling that  
22 the person is not ~~"maintaining a place of business in~~  
23 ~~this state"~~ maintaining a place of business in this  
24 state or is not required to collect sales and use tax

1 in this state despite the presence of a warehouse,  
2 distribution center or fulfillment center in this  
3 state that is owned or operated by the vendor or an  
4 affiliated person of the vendor shall be null and void  
5 unless it is specifically approved by a majority vote  
6 of each house of the ~~Oklahoma~~ Legislature;

7 ~~18.~~ 20. "Manufacturing" means and includes the activity of  
8 converting or conditioning tangible personal property by changing  
9 the form, composition, or quality of character of some existing  
10 material or materials, including natural resources, by procedures  
11 commonly regarded by the average person as manufacturing,  
12 compounding, processing or assembling, into a material or materials  
13 with a different form or use. ~~"Manufacturing"~~ Manufacturing does  
14 not include extractive industrial activities such as mining,  
15 quarrying, logging, and drilling for oil, gas and water, nor oil and  
16 gas field processes, such as natural pressure reduction, mechanical  
17 separation, heating, cooling, dehydration and compression;

18 ~~19.~~ 21. "Manufacturing operation" means the designing,  
19 manufacturing, compounding, processing, assembling, warehousing, or  
20 preparing of articles for sale as tangible personal property. A  
21 manufacturing operation begins at the point where the materials  
22 enter the manufacturing site and ends at the point where a finished  
23 product leaves the manufacturing site. ~~"Manufacturing operation"~~  
24 Manufacturing operation does not include administration, sales,



1 distribution, transportation, site construction, or site  
2 maintenance. Extractive activities and field processes shall not be  
3 deemed to be a part of a manufacturing operation even when performed  
4 by a person otherwise engaged in manufacturing;

5 ~~20.~~ 22. "Manufacturing site" means a location where a  
6 manufacturing operation is conducted, including a location  
7 consisting of one or more buildings or structures in an area owned,  
8 leased, or controlled by a manufacturer;

9 ~~21.~~ 23. "Over-the-counter drug" means a drug that contains a  
10 label that identifies the product as a drug as required by 21  
11 C.F.R., Section 201.66. The over-the-counter-drug label includes:

- 12 a. a "Drug Facts" panel, or
- 13 b. a statement of the "active ingredient(s)" with a list  
14 of those ingredients contained in the compound,  
15 substance or preparation;

16 ~~22.~~ 24. "Person" means any individual, company, partnership,  
17 joint venture, joint agreement, association, mutual or otherwise,  
18 limited liability company, corporation, estate, trust, business  
19 trust, receiver or trustee appointed by any state or federal court  
20 or otherwise, syndicate, this state, any county, city, municipality,  
21 school district, any other political subdivision of the state, or  
22 any group or combination acting as a unit, in the plural or singular  
23 number;

24 ~~23.~~ 25. "Prepared food" means:

- 1 a. food sold in a heated state or that is heated by the  
2 seller,
- 3 b. two or more food ingredients mixed or combined by the  
4 seller for sale as a single item, or
- 5 c. food sold with eating utensils provided by the seller,  
6 including plates, knives, forks, spoons, glasses,  
7 cups, napkins, or straws, but does not include a  
8 container or packaging used to transport the food, and
- 9 d. prepared food shall not include:
- 10 (1) food sold by a seller whose primary North  
11 American Industry Classification System (NAICS)  
12 classification is manufacturing in Sector 311,  
13 except subsector 3118,
- 14 (2) food sold in an unheated state by weight or  
15 volume as a single item,
- 16 (3) bakery items including bread rolls, buns,  
17 biscuits, bagels, croissants, pastries, donuts,  
18 Danish, cakes, tortes, pies, tarts, muffins,  
19 bars, cookies, and tortillas, and
- 20 (4) food sold that ordinarily requires additional  
21 cooking, not including just reheating, by the  
22 consumer prior to consumption;

23 ~~24.~~ 26. "Prescription" means an order, formula or recipe issued  
24 in any form of oral, written, electronic, or other means of

1 transmission by a duly licensed "practitioner" as defined in Section  
2 1357.6 of this title;

3 ~~25.~~ 27. "Prewritten computer software" means ~~"computer~~  
4 ~~software"~~ computer software, including prewritten upgrades, which is  
5 not designed and developed by the author or other creator to the  
6 specifications of a specific purchaser. The combining of two or  
7 more prewritten computer software programs or prewritten portions  
8 thereof does not cause the combination to be other than prewritten  
9 computer software. Prewritten software includes software designed  
10 and developed by the author or other creator to the specifications  
11 of a specific purchaser when it is sold to a person other than the  
12 purchaser. Where a person modifies or enhances computer software of  
13 which the person is not the author or creator, the person shall be  
14 deemed to be the author or creator only of such person's  
15 modifications or enhancements. Prewritten software or a prewritten  
16 portion thereof that is modified or enhanced to any degree, where  
17 such modification or enhancement is designed and developed to the  
18 specifications of a specific purchaser, remains prewritten software;  
19 provided, however, that where there is a reasonable, separately  
20 stated charge or an invoice or other statement of the price given to  
21 the purchaser for such modification or enhancement, such  
22 modification or enhancement shall not constitute prewritten computer  
23 software;

24

1       ~~26.~~ 28. "Repairman" means any person who performs any repair  
2 service upon tangible personal property of the consumer, whether or  
3 not the repairman, as a necessary and incidental part of performing  
4 the service, incorporates tangible personal property belonging to or  
5 purchased by the repairman into the tangible personal property being  
6 repaired;

7       ~~27.~~ 29. "Sale" means the transfer of either title or possession  
8 of tangible personal property for a valuable consideration  
9 regardless of the manner, method, instrumentality, or device by  
10 which the transfer is accomplished in this state, or other  
11 transactions as provided by this paragraph, including but not  
12 limited to:

- 13           a. the exchange, barter, lease, or rental of tangible  
14           personal property resulting in the transfer of the  
15           title to or possession of the property,
- 16           b. the disposition for consumption or use in any business  
17           or by any person of all goods, wares, merchandise, or  
18           property which has been purchased for resale,  
19           manufacturing, or further processing,
- 20           c. the sale, gift, exchange, or other disposition of  
21           admission, dues, or fees to clubs, places of  
22           amusement, or recreational or athletic events or for  
23           the privilege of having access to or the use of

24

1 amusement, recreational, athletic or entertainment  
2 facilities,

3 d. the furnishing or rendering of services taxable under  
4 the Oklahoma Sales Tax Code, and

5 e. any use of motor fuel or diesel fuel by a supplier, as  
6 defined in Section 500.3 of this title, upon which  
7 sales tax has not previously been paid, for purposes  
8 other than to propel motor vehicles over the public  
9 highways of this state. Motor fuel or diesel fuel  
10 purchased outside the state and used for purposes  
11 other than to propel motor vehicles over the public  
12 highways of this state shall not constitute a sale  
13 within the meaning of this paragraph;

14 ~~28.~~ 30. "Sale for resale" means:

15 a. a sale of tangible personal property to any purchaser  
16 who is purchasing tangible personal property for the  
17 purpose of reselling it within the geographical limits  
18 of the United States of America or its territories or  
19 possessions, in the normal course of business either  
20 in the form or condition in which it is purchased or  
21 as an attachment to or integral part of other tangible  
22 personal property,

23 b. a sale of tangible personal property to a purchaser  
24 for the sole purpose of the renting or leasing, within

1 the geographical limits of the United States of  
2 America or its territories or possessions, of the  
3 tangible personal property to another person by the  
4 purchaser, but not if incidental to the renting or  
5 leasing of real estate,

- 6 c. a sale of tangible goods and products within this  
7 state if, simultaneously with the sale, the vendor  
8 issues an export bill of lading, or other  
9 documentation that the point of delivery of such goods  
10 for use and consumption is in a foreign country and  
11 not within the territorial confines of the United  
12 States. If the vendor is not in the business of  
13 shipping the tangible goods and products that are  
14 purchased from the vendor, the buyer or purchaser of  
15 the tangible goods and products is responsible for  
16 providing an export bill of lading or other  
17 documentation to the vendor from whom the tangible  
18 goods and products were purchased showing that the  
19 point of delivery of such goods for use and  
20 consumption is a foreign country and not within the  
21 territorial confines of the United States, or
- 22 d. a ~~sales~~ sale of any carrier access services, right of  
23 access services, telecommunications services to be  
24 resold, or telecommunications used in the subsequent

1 provision of, use as a component part of, or  
2 integrated into, end-to-end telecommunications  
3 service;

4 ~~29.~~ 31. "Soft drinks" means any nonalcoholic beverages that  
5 contain natural or artificial sweeteners. Soft drinks shall not  
6 include beverages that contain:

- 7 a. milk or milk products,
- 8 b. soy, rice, oat, or similar milk substitutes, or
- 9 c. greater than fifty percent (50%) of vegetable or fruit  
10 juice by volume;

11 ~~30.~~ 32. "Tangible personal property" means personal property  
12 that can be seen, weighed, measured, felt, or touched or that is in  
13 any other manner perceptible to the senses. ~~"Tangible personal  
14 property"~~ Tangible personal property includes electricity, water,  
15 gas, steam and prewritten computer software. This definition shall  
16 be applicable only for purposes of the Oklahoma Sales Tax Code;

17 ~~31.~~ 33. "Taxpayer" means any person liable to pay a tax imposed  
18 by the Oklahoma Sales Tax Code;

19 ~~32.~~ 34. "Tax period" or "taxable period" means the calendar  
20 period or the taxpayer's fiscal period for which a taxpayer has  
21 obtained a permit from the Tax Commission to use a fiscal period in  
22 lieu of a calendar period;

23 ~~33.~~ 35. "Tax remitter" means any person required to collect,  
24 report, or remit the tax imposed by the Oklahoma Sales Tax Code. A

1 tax remitter who fails, for any reason, to collect, report, or remit  
2 the tax shall be considered a taxpayer for purposes of assessment,  
3 collection, and enforcement of the tax imposed by the Oklahoma Sales  
4 Tax Code; and

5 ~~34.~~ 36. "Vendor" means:

6 a. any person making sales of tangible personal property  
7 or services in this state, the gross receipts or gross  
8 proceeds from which are taxed by the Oklahoma Sales  
9 Tax Code,

10 b. any person maintaining a place of business in this  
11 state and making sales of tangible personal property  
12 or services, whether at the place of business or  
13 elsewhere, to persons within this state, the gross  
14 receipts or gross proceeds from which are taxed by the  
15 Oklahoma Sales Tax Code,

16 c. any person who solicits business by employees,  
17 independent contractors, agents, or other  
18 representatives in this state, and thereby makes sales  
19 to persons within this state of tangible personal  
20 property or services, the gross receipts or gross  
21 proceeds from which are taxed by the Oklahoma Sales  
22 Tax Code, or

23 d. any person, pursuant to an agreement with the person  
24 with an ownership interest in or title to tangible



1 personal property, who has been entrusted with the  
2 possession of any such property and has the power to  
3 designate who is to obtain title, to physically  
4 transfer possession of, or otherwise make sales of the  
5 property.

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