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ENGROSSED HOUSE
BILL NO. 2335

and

[sales tax - Budget Amendments Act - definition of
product - effective date]

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

Section 1391. As used in this act:

a. has a direct or indirect ownership interest of more than five percent (5%) in the other person, or

b. is related to the other person because a third person, or group of third persons who are affiliated with each other as defined in this subsection, holds a direct or

1 indirect ownership interest of more than five percent
2 (5%) in the related person;

3 2. "Forum" means a place where sales at retail occur, whether
4 physical or electronic. The term includes a store, a booth, a
5 publicly accessible Internet website, a catalog, or similar place;

6 3. "Marketplace facilitator" means a person that facilitates
7 the sale at retail of a marketplace seller's product. For purposes
8 of this section, a person facilitates a sale at retail if the person
9 or an affiliated person:

10 a. lists or advertises products for sale at retail in any
11 forum, and

12 b. either directly or indirectly through agreements or
13 arrangements with third parties, collects the payment
14 from the purchaser and transmits the payment to the
15 person selling the property.

16 The term includes a person that may also be a vendor;

17 4. "Marketplace seller" means a person that has an agreement
18 with a marketplace facilitator pursuant to which the marketplace
19 facilitator facilitates sales for the person;

20 5. "Notice and reporting requirements" means the notice
21 requirements under Section 1393 of this title and the reporting
22 requirements under Sections 1394 and 1395 of this title;

23 6. "Product" means tangible personal property, services, or
24 other transactions taxable under the Oklahoma Sales Tax Code,

1 Section 1350 et seq. of this title. For purposes of this act, the
2 term "product" shall not include any hotel or motel the as-built
3 construction of which contains more than twelve (12) rooms for
4 occupancy in the regular course of business conducted by the hotel
5 or motel;

6 7. "Referral" means the transfer by a referrer of a potential
7 purchaser to a person that advertises or lists products for sale on
8 the referrer's platform;

9 8. a. "Referrer" means the person, other than a person
10 engaging in the business of printing or publishing a
11 newspaper, that, pursuant to an agreement or
12 arrangement with a marketplace seller or remote
13 seller, does the following:

- 14 (1) agrees to list or advertise for sale at retail
15 one or more products of the marketplace seller or
16 remote seller in a physical or electronic medium,
17 (2) receives consideration from the marketplace
18 seller or remote seller from the sale offered in
19 the listing or advertisement,
20 (3) transfers by telecommunications, Internet link,
21 or other means, a purchaser to a marketplace
22 seller, remote seller, or affiliated person to
23 complete a sale, and
24

1 (4) does not collect a receipt from the purchaser for
2 the sale.

3 b. The term does not include a person that:

4 (1) provides Internet advertising services, and

5 (2) does not provide the marketplace seller's or
6 remote seller's shipping terms or advertise
7 whether a marketplace seller or remote seller
8 collects a sales or use tax.

9 c. The term includes a person that may also be a vendor;
10 and

11 9. "Remote seller" means a person, other than a marketplace
12 facilitator, a marketplace seller, or a referrer, that does not
13 maintain a place of business in this state that, through a forum,
14 sells products at retail, the sale or use of which is subject to the
15 tax imposed by Section 1354 or 1402 of this title. The term does
16 not include an employee who in the ordinary scope of employment
17 renders services to his employer in exchange for wages and salaries.

18 SECTION 2. This act shall become effective November 1, 2023.

19 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS
20 April 12, 2023 - DO PASS
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