

1 STATE OF OKLAHOMA

2 1st Session of the 59th Legislature (2023)

3 HOUSE BILL 2062

By: Roberts

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5
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68
8 O.S. 2021, Section 500.22, which relates to motor
9 fuel taxation; modifying provisions related to
10 remittance of tax; and providing an effective date.

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

13 SECTION 1. AMENDATORY 68 O.S. 2021, Section 500.22, is
14 amended to read as follows:

15 Section 500.22 Each supplier and bonded importer who sells
16 motor fuel shall precollect and remit on behalf of and from the
17 purchaser the motor fuel tax imposed under Section 500.4 of this
18 title. At the election of an eligible purchaser, which notice shall
19 be evidenced by a written statement from the Commission as to the
20 purchaser eligibility status as determined under Section 500.23 of
21 this title, the seller shall not require a payment of motor fuel tax
22 on transport truck loads from the purchaser sooner than two (2)
23 business days prior to the date on which the tax is required to be
24 remitted by the supplier or bonded importer under Section 500.20 of

1 this title. This election shall be subject to a condition that the
2 remittances by the eligible purchaser of all amounts of tax due the
3 seller shall be paid on the basis of:

4 1. Ninety-eight and four-tenths percent (98.4%) for gasoline
5 until July 1, ~~2024~~ 2029; thereafter remittance shall be paid on the
6 basis of one hundred percent (100%); and

7 2. Ninety-eight and one-tenth percent (98.1%) for diesel fuel
8 until July 1, ~~2024~~ 2029; thereafter remittance shall be paid on the
9 basis of one hundred percent (100%),

10 which shall be paid by electronic funds transfer on or before the
11 second preceding day prior to the date of the remittance by the
12 supplier to the Commission, and the election by the eligible
13 purchaser under this section may be terminated by the seller if the
14 eligible purchaser does not make timely payments to the seller as
15 required by this section.

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

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18 59-1-5979 MAH 12/20/22

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