

1 **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2 STATE OF OKLAHOMA

3 1st Session of the 56th Legislature (2017)

4 COMMITTEE SUBSTITUTE  
5 FOR  
6 HOUSE BILL NO. 2358

By: Osborn (Leslie) and Wallace  
of the House

7 and

8 David and Fields of the  
9 Senate

10 COMMITTEE SUBSTITUTE

11 An Act relating to the Motor Fuel Tax Code; amending  
12 68 O.S. 2011, Section 500.22, which relates to  
13 deferral of motor fuel tax remittance by eligible  
14 purchaser; increasing remittance percentage basis  
15 after certain date; and providing an effective date.

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

17 SECTION 1. AMENDATORY 68 O.S. 2011, Section 500.22, is  
18 amended to read as follows:

19 Section 500.22 Each supplier and bonded importer who sells  
20 motor fuel shall precollect and remit on behalf of and from the  
21 purchaser the motor fuel tax imposed under Section 4 500.4 of this  
22 ~~act~~ title. At the election of an eligible purchaser, which notice  
23 shall be evidenced by a written statement from the Commission as to  
24 the purchaser eligibility status as determined under Section ~~23~~

1 500.23 of this ~~act~~ title, the seller shall not require a payment of  
2 motor fuel tax on transport truck loads from the purchaser sooner  
3 than two (2) business days prior to the date on which the tax is  
4 required to be remitted by the supplier or bonded importer under  
5 Section ~~20~~ 500.20 of this ~~act~~ title. This election shall be subject  
6 to a condition that the remittances by the eligible purchaser of all  
7 amounts of tax due the seller shall be paid on the basis of ~~ninety-~~  
8 eight:

9 1. Ninety-eight and four-tenths percent (98.4%) for gasoline  
10 until July 1, 2022, thereafter remittance shall be paid on the basis  
11 of one hundred percent (100%); and ~~ninety-eight~~

12 2. Ninety-eight and one-tenth percent (98.1%) for diesel fuel  
13 and until July 1, 2022, thereafter remittance shall be paid on the  
14 basis of one hundred percent (100%),

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

21 SECTION 2. This act shall become effective November 1, 2017.

22  
23 COMMITTEE REPORT BY: COMMITTEE ON JOINT COMMITTEE ON APPROPRIATIONS  
24 AND BUDGET, dated 04/27/2017 - DO PASS, As Amended.