

1 STATE OF OKLAHOMA

2 2nd Session of the 56th Legislature (2018)

3 HOUSE BILL 3084

By: Cockroft

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6 AS INTRODUCED

7 An Act relating to revenue and taxation; providing
8 for retention of certain amounts of sales tax by
9 vendors; prohibiting deduction under certain
10 circumstances; imposing limitation on deduction
11 amount; providing for retention of certain amount and
12 deposit to the General Revenue Fund; providing for
13 applicability of federal laws based upon contingent
14 enactment; defining term; providing for retention of
15 certain amounts of use tax by remitters; providing
16 for procedures to compute deduction amount; providing
17 for codification; providing an effective date; and
18 declaring an emergency.

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

SECTION 1. NEW LAW A new section of law to be codified
in the Oklahoma Statutes as Section 1367.1A of Title 68, unless
there is created a duplication in numbering, reads as follows:

A. For the purpose of compensating the seller or vendor in
keeping sales tax records, filing reports and remitting the tax when
due, a seller or vendor shall be allowed a deduction of one percent
(1%) of the tax due under the applicable provisions of Title 68 of
the Oklahoma Statutes.

1 Such deduction shall not be allowed with respect to a direct
2 payment permit.

3 B. No deductions from tax shall be allowed if any such report
4 or payment of tax is delinquent; provided, the deduction shall be
5 allowed if the Oklahoma Tax Commission determines that the reason
6 that such report or payment of tax was delinquent was due to a
7 tornado occurring in calendar year 2013 or any subsequent year for
8 which a Presidential Major Disaster Declaration was issued or due to
9 a tornado occurring in calendar year 2012 or in calendar year 2013
10 for which a Presidential Major Disaster Declaration was not issued.

11 C. Notwithstanding the formula provided by subsection A of this
12 section, the deduction provided by this section shall be limited to
13 a maximum of Two Thousand Five Hundred Dollars (\$2,500.00) per month
14 per sales tax permit. No such sales tax permit holder may change
15 sales tax permit status in order to avoid the provisions of this
16 subsection.

17 D. Notwithstanding any other provision of law, an amount equal
18 to the excess of the amount calculated by the formula provided by
19 subsection A of this section over the two-thousand-five-hundred-
20 dollar limit provided by subsection C of this section shall be
21 retained by the state as an administrative expense and deposited to
22 the General Revenue Fund.

23 E. Notwithstanding the provisions of subsections A, B, C and D
24 of this section, in the event that federal authority authorizes this

1 state to require remote sellers to collect and remit sales and use
2 taxes, the Oklahoma Tax Commission is authorized and directed to
3 promulgate rules which provide for deductions in the amounts and
4 subject to the limitations provided in the Streamlined Sales and Use
5 Tax Agreement. All sellers or vendors shall be eligible for such
6 deductions beginning on the date this state acquires such collection
7 authority pursuant to federal authorization.

8 F. For purposes of this section, the term "remote seller" shall
9 mean a seller that would not register to collect sales and use taxes
10 in this state but for the ability of this state to require such
11 remote seller to collect sales or use tax under federal authority.

12 SECTION 2. NEW LAW A new section of law to be codified
13 in the Oklahoma Statutes as Section 1410.1A of Title 68, unless
14 there is created a duplication in numbering, reads as follows:

15 For the purpose of compensating the seller or vendor in keeping
16 use tax records, filing reports and remitting the tax when due, a
17 seller or vendor shall be allowed a deduction equal to the amount
18 provided for vendors under the Oklahoma Sales Tax Code.

19 SECTION 3. This act shall become effective July 1, 2018.

20 SECTION 4. It being immediately necessary for the preservation
21 of the public peace, health or safety, an emergency is hereby
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1 declared to exist, by reason whereof this act shall take effect and
2 be in full force from and after its passage and approval.

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