

1 ENGROSSED SENATE  
2 BILL NO. 1283

By: Treat, Jett, and Rogers of  
the Senate

3 and

4 McCall of the House

5  
6 An Act relating to sales tax; amending 68 O.S. 2021,  
7 Section 1352, as amended by Section 1 of Enrolled  
8 House Bill No. 1955 of the 2nd Session of the 59th  
9 Oklahoma Legislature, which relates to definitions;  
10 defining terms; modifying definition; and updating  
11 statutory language.

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

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

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

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

21 2. "Bottled water" means water that is placed in a safety  
22 sealed container or package for human consumption. Bottled water is  
23 calorie-free and does not contain sweeteners or other additives  
24 except that it may contain:

a. antimicrobial agents,

- 1           **b.**    fluoride,
- 2           **c.**    carbonation,
- 3           **d.**    vitamins, minerals, and electrolytes,
- 4           **e.**    oxygen,
- 5           **f.**    preservatives, and
- 6           **g.**    only those flavors, extracts, or essences derived from
- 7                    a spice or fruit;

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

- 16           a. "distinct and identifiable products" does not include:
  - 17               (1) packaging such as containers, boxes, sacks, bags,
  - 18                       and bottles, or other materials such as wrapping,
  - 19                       labels, tags, and instruction guides, that
  - 20                       accompany the retail sale of the products and are
  - 21                       incidental or immaterial to the retail sale
  - 22                       thereof, including but not limited to, grocery
  - 23                       sacks, shoeboxes, dry cleaning garment bags and
  - 24                       express delivery envelopes and boxes,

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

7 (3) items included in the definition of gross  
8 receipts or sales price, pursuant to this  
9 section,

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

18 A transaction that otherwise meets the definition of a  
19 bundled transaction shall not be considered a bundled  
20 transaction if it is:

21 (1) the retail sale of tangible personal property and  
22 a service where the tangible personal property is  
23 essential to the use of the service, and is  
24 provided exclusively in connection with the

1 service, and the true object of the transaction  
2 is the service,

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

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

1 (4) the retail sale of exempt tangible personal  
2 property and taxable tangible personal property  
3 where:

4 (a) the transaction includes food and food  
5 ingredients, drugs, durable medical  
6 equipment, mobility enhancing equipment,  
7 over-the-counter drugs, prosthetic devices  
8 or medical supplies, and

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

18 ~~3.~~ 4. "Business" means any activity engaged in or caused to be  
19 engaged in by any person with the object of gain, benefit, or  
20 advantage, either direct or indirect;

21 ~~4.~~ 5. "Candy" means a preparation of sugar, honey, or other  
22 natural or artificial sweeteners in combination with chocolate,  
23 fruits, nuts, or other ingredients or flavorings in the form of  
24

1 bars, drops, or pieces. Candy shall not include any preparation  
2 containing flour or requiring refrigeration;

3 ~~5.~~ 6. "Commission" or "Tax Commission" means the Oklahoma Tax  
4 Commission;

5 ~~6.~~ 7. "Computer" means an electronic device that accepts  
6 information in digital or similar form and manipulates it for a  
7 result based on a sequence of instructions;

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

11 ~~8.~~ 9. "Consumer" or "user" means a person to whom a taxable  
12 sale of tangible personal property is made or to whom a taxable  
13 service is furnished. ~~"Consumer"~~ Consumer or ~~"user"~~ user includes  
14 all contractors to whom a taxable sale of materials, supplies,  
15 equipment, or other tangible personal property is made or to whom a  
16 taxable service is furnished to be used or consumed in the  
17 performance of any contract;

18 ~~9.~~ 10. "Contractor" means any person who performs any  
19 improvement upon real property and who, as a necessary and  
20 incidental part of performing such improvement, incorporates  
21 tangible personal property belonging to or purchased by the person  
22 into the real property being improved;

23 ~~10.~~ 11. "Dietary supplements" means any product, other than  
24 tobacco, intended to supplement the diet that:

- 1 a. contains one or more of the following dietary  
2 ingredients:
- 3 (1) a vitamin,
  - 4 (2) a mineral,
  - 5 (3) an herb or other botanical,
  - 6 (4) an amino acid,
  - 7 (5) a dietary substance to supplement the diet by  
8 increasing the total dietary intake, or
  - 9 (6) a concentrate, metabolite, constituent, extract,  
10 or combination of any ingredient described in  
11 divisions (1) through (5) of this subparagraph,
- 12 b. is intended for ingestion in tablet, capsule, powder,  
13 softgel, gelcap, or liquid form, or, if not intended  
14 for ingestion in such form, is not represented as  
15 conventional food and is not represented for use as a  
16 sole item of a meal or of the diet, and
- 17 c. is required to be labeled as a dietary supplement,  
18 identifiable by the label and as required pursuant to  
19 Section 101.36 of Title 21 of the Code of Federal  
20 Regulations;

21 ~~11.~~ 12. "Drug" means a compound, substance or preparation, and  
22 any component of a compound, substance or preparation:

- 23 a. recognized in the official United States ~~Pharmacopoeia~~  
24 Pharmacopeia, official Homeopathic Pharmacopoeia of

1 the United States, or official National Formulary, and  
2 supplement to any of them,

3 b. intended for use in the diagnosis, cure, mitigation,  
4 treatment, or prevention of disease, or

5 c. intended to affect the structure or any function of  
6 the body;

7 ~~12.~~ 13. "Electronic" means relating to technology having  
8 electrical, digital, magnetic, wireless, optical, electromagnetic,  
9 or similar capabilities;

10 ~~13.~~ 14. "Established place of business" means the location at  
11 which any person regularly engages in, conducts, or operates a  
12 business in a continuous manner for any length of time, that is open  
13 to the public during the hours customary to such business, in which  
14 a stock of merchandise for resale is maintained, and which is not  
15 exempted by law from attachment, execution, or other species of  
16 forced sale barring any satisfaction of any delinquent tax liability  
17 accrued under the Oklahoma Sales Tax Code;

18 ~~14.~~ 15. "Fair authority" means:

19 a. any county, municipality, school district, public  
20 trust or any other political subdivision of this  
21 state, or

22 b. any not-for-profit corporation acting pursuant to an  
23 agency, operating or management agreement which has  
24 been approved or authorized by the governing body of



1 any of the entities specified in subparagraph a of  
2 this paragraph which conduct, operate or produce a  
3 fair commonly understood to be a county, district or  
4 state fair;

5 ~~15.~~ 16. "Food and food ingredients" means substances, whether  
6 in liquid, concentrated, solid, frozen, dried, or dehydrated form,  
7 that are sold for ingestion or chewing by humans and are consumed  
8 for their taste or nutritional value. Food and food ingredients  
9 shall include bottled water, candy, and soft drinks. Food and food  
10 ingredients shall not include:

- 11 a. alcoholic beverages,
- 12 b. dietary supplements,
- 13 c. marijuana, usable marijuana, or marijuana-infused  
14 products,
- 15 d. prepared food, or
- 16 e. tobacco;

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

- 19 a. for a seller with a prepared food sales percentage of  
20 greater than seventy-five percent (75%), the seller  
21 makes eating utensils available to purchasers or, if a  
22 food item is bottled water, candy, or soft drinks, the  
23 seller gives or hands the eating utensils to  
24 purchasers or makes plates, bowls, glasses, or cups

1 that are necessary for the purchaser to receive the  
2 food available to purchasers. If a food item has four  
3 or more servings packaged as one food item sold for a  
4 single price, the seller must give or hand eating  
5 utensils to the purchaser. Serving sizes must be  
6 determined based on a label on an item sold, or if no  
7 label is available, then a seller shall determine the  
8 reasonable number of servings in an item, or

9 b. for a seller with a prepared food sales percentage of  
10 seventy-five percent (75%) or less, the seller's  
11 business practice is to give or hand eating utensils  
12 to purchasers. Eating utensils necessary for the  
13 purchaser to receive the food, such as bowls and cups,  
14 need only be made available to purchasers.

15 Provided, food sold with eating utensils provided by the seller  
16 does not include food items that have a utensil placed in a package  
17 with the food items by a person other than the seller, and that  
18 other person's NAICS classification code is that of a manufacturer,  
19 subsector 311. If the packager has any other NAICS classification  
20 code, the seller is considered to have provided the eating utensil;

21 18. a. "Gross receipts", "gross proceeds" or "sales price"  
22 means the total amount of consideration, including  
23 cash, credit, property and services, for which  
24 personal property or services are sold, leased or

1           rented, valued in money, whether received in money or  
2 otherwise, without any deduction for the following:

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

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

6           (3) interest, losses, all costs of transportation to  
7           the seller, all taxes imposed on the seller, and  
8           any other expense of the seller,

9           (4) charges by the seller for any services necessary  
10           to complete the sale, other than delivery and  
11           installation charges,

12           (5) delivery charges and installation charges, unless  
13           separately stated on the invoice, billing or  
14           similar document given to the purchaser, and

15           (6) credit for any trade-in.

16           b. Such term shall not include:

17           (1) discounts, including cash, term, or coupons that  
18           are not reimbursed by a third party that are  
19           allowed by a seller and taken by a purchaser on a  
20           sale,

21           (2) interest, financing, and carrying charges from  
22           credit extended on the sale of personal property  
23           or services, if the amount is separately stated  
24

1 on the invoice, bill of sale or similar document  
2 given to the purchaser, and

3 (3) any taxes legally imposed directly on the  
4 consumer that are separately stated on the  
5 invoice, bill of sale or similar document given  
6 to the purchaser.

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

9 (1) the seller actually receives consideration from a  
10 party other than the purchaser and the  
11 consideration is directly related to a price  
12 reduction or discount on the sale,

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

15 (3) the amount of the consideration attributable to  
16 the sale is fixed and determinable by the seller  
17 at the time of the sale of the item to the  
18 purchaser, and

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

20 (a) the purchaser presents a coupon, certificate  
21 or other documentation to the seller to  
22 claim a price reduction or discount where  
23 the coupon, certificate or documentation is  
24 authorized, distributed or granted by a

1 third party with the understanding that the  
2 third party will reimburse any seller to  
3 whom the coupon, certificate or  
4 documentation is presented,

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

12 (c) the price reduction or discount is  
13 identified as a third-party price reduction  
14 or discount on the invoice received by the  
15 purchaser or on a coupon, certificate or  
16 other documentation presented by the  
17 purchaser;

18 ~~17.~~ 19. a. "Maintaining a place of business in this state"  
19 means and shall be presumed to include:

20 (1) (a) utilizing or maintaining in this state,  
21 directly or by subsidiary, an office,  
22 distribution house, sales house, warehouse,  
23 or other physical place of business, whether  
24 owned or operated by the vendor or any other

1 person, other than a common carrier acting  
2 in its capacity as such, or

3 (b) having agents operating in this state,  
4 whether the place of business or agent is  
5 within this state temporarily or permanently  
6 or whether the person or agent is authorized  
7 to do business within this state, and

8 (2) the presence of any person, other than a common  
9 carrier acting in its capacity as such, that has  
10 substantial nexus in this state and that:

11 (a) sells a similar line of products as the  
12 vendor and does so under the same or a  
13 similar business name,

14 (b) uses trademarks, service marks or trade  
15 names in this state that are the same or  
16 substantially similar to those used by the  
17 vendor,

18 (c) delivers, installs, assembles or performs  
19 maintenance services for the vendor,

20 (d) facilitates the vendor's delivery of  
21 property to customers in the state by  
22 allowing the vendor's customers to pick up  
23 property sold by the vendor at an office,  
24 distribution facility, warehouse, storage

1 place or similar place of business  
2 maintained by the person in this state, or  
3 (e) conducts any other activities in this state  
4 that are significantly associated with the  
5 vendor's ability to establish and maintain a  
6 market in this state for the vendor's sale.

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

13 c. Any ruling, agreement or contract, whether written or  
14 oral, express or implied, between a person and  
15 executive branch of this state, or any other state  
16 agency or department, stating, agreeing or ruling that  
17 the person is not ~~"maintaining a place of business in~~  
18 ~~this state"~~ maintaining a place of business in this  
19 state or is not required to collect sales and use tax  
20 in this state despite the presence of a warehouse,  
21 distribution center or fulfillment center in this  
22 state that is owned or operated by the vendor or an  
23 affiliated person of the vendor shall be null and void  
24

1 unless it is specifically approved by a majority vote  
2 of each house of the ~~Oklahoma~~ Legislature;

3 ~~18.~~ 20. "Manufacturing" means and includes the activity of  
4 converting or conditioning tangible personal property by changing  
5 the form, composition, or quality of character of some existing  
6 material or materials, including natural resources, by procedures  
7 commonly regarded by the average person as manufacturing,  
8 compounding, processing or assembling, into a material or materials  
9 with a different form or use. ~~"Manufacturing"~~ Manufacturing does  
10 not include extractive industrial activities such as mining,  
11 quarrying, logging, and drilling for oil, gas and water, nor oil and  
12 gas field processes, such as natural pressure reduction, mechanical  
13 separation, heating, cooling, dehydration and compression;

14 ~~19.~~ 21. "Manufacturing operation" means the designing,  
15 manufacturing, compounding, processing, assembling, warehousing, or  
16 preparing of articles for sale as tangible personal property. A  
17 manufacturing operation begins at the point where the materials  
18 enter the manufacturing site and ends at the point where a finished  
19 product leaves the manufacturing site. ~~"Manufacturing operation"~~  
20 Manufacturing operation does not include administration, sales,  
21 distribution, transportation, site construction, or site  
22 maintenance. Extractive activities and field processes shall not be  
23 deemed to be a part of a manufacturing operation even when performed  
24 by a person otherwise engaged in manufacturing;



1       ~~20.~~ 22. "Manufacturing site" means a location where a  
2 manufacturing operation is conducted, including a location  
3 consisting of one or more buildings or structures in an area owned,  
4 leased, or controlled by a manufacturer;

5       ~~21.~~ 23. "Over-the-counter drug" means a drug that contains a  
6 label that identifies the product as a drug as required by 21  
7 C.F.R., Section 201.66. The over-the-counter-drug label includes:

- 8           a. a "Drug Facts" panel, or
- 9           b. a statement of the "active ingredient(s)" with a list  
10           of those ingredients contained in the compound,  
11           substance or preparation;

12       ~~22.~~ 24. "Person" means any individual, company, partnership,  
13 joint venture, joint agreement, association, mutual or otherwise,  
14 limited liability company, corporation, estate, trust, business  
15 trust, receiver or trustee appointed by any state or federal court  
16 or otherwise, syndicate, this state, any county, city, municipality,  
17 school district, any other political subdivision of the state, or  
18 any group or combination acting as a unit, in the plural or singular  
19 number;

20       ~~23.~~ 25. "Prepared food" means:

- 21           a. food sold in a heated state or that is heated by the  
22           seller,
- 23           b. two or more food ingredients mixed or combined by the  
24           seller for sale as a single item, or

1 c. food sold with eating utensils provided by the seller,  
2 including plates, knives, forks, spoons, glasses,  
3 cups, napkins, or straws, but does not include a  
4 container or packaging used to transport the food, and

5 d. prepared food shall not include:

6 (1) food sold by a seller whose primary North  
7 American Industry Classification System (NAICS)  
8 classification is manufacturing in Sector 311,  
9 except subsector 3118,

10 (2) food sold in an unheated state by weight or  
11 volume as a single item, and

12 (3) food sold that ordinarily requires additional  
13 cooking, not including just reheating, by the  
14 consumer prior to consumption;

15 ~~24.~~ 26. "Prescription" means an order, formula or recipe issued  
16 in any form of oral, written, electronic, or other means of  
17 transmission by a duly licensed "practitioner" as defined in Section  
18 1357.6 of this title;

19 ~~25.~~ 27. "Prewritten computer software" means ~~"computer~~  
20 ~~software"~~ computer software, including prewritten upgrades, which is  
21 not designed and developed by the author or other creator to the  
22 specifications of a specific purchaser. The combining of two or  
23 more prewritten computer software programs or prewritten portions  
24 thereof does not cause the combination to be other than prewritten

1 computer software. Prewritten software includes software designed  
2 and developed by the author or other creator to the specifications  
3 of a specific purchaser when it is sold to a person other than the  
4 purchaser. Where a person modifies or enhances computer software of  
5 which the person is not the author or creator, the person shall be  
6 deemed to be the author or creator only of such person's  
7 modifications or enhancements. Prewritten software or a prewritten  
8 portion thereof that is modified or enhanced to any degree, where  
9 such modification or enhancement is designed and developed to the  
10 specifications of a specific purchaser, remains prewritten software;  
11 provided, however, that where there is a reasonable, separately  
12 stated charge or an invoice or other statement of the price given to  
13 the purchaser for such modification or enhancement, such  
14 modification or enhancement shall not constitute prewritten computer  
15 software;

16 ~~26.~~ 28. "Repairman" means any person who performs any repair  
17 service upon tangible personal property of the consumer, whether or  
18 not the repairman, as a necessary and incidental part of performing  
19 the service, incorporates tangible personal property belonging to or  
20 purchased by the repairman into the tangible personal property being  
21 repaired;

22 ~~27.~~ 29. "Sale" means the transfer of either title or possession  
23 of tangible personal property for a valuable consideration  
24 regardless of the manner, method, instrumentality, or device by

1 which the transfer is accomplished in this state, or other  
2 transactions as provided by this paragraph, including but not  
3 limited to:

- 4 a. the exchange, barter, lease, or rental of tangible  
5 personal property resulting in the transfer of the  
6 title to or possession of the property,
- 7 b. the disposition for consumption or use in any business  
8 or by any person of all goods, wares, merchandise, or  
9 property which has been purchased for resale,  
10 manufacturing, or further processing,
- 11 c. the sale, gift, exchange, or other disposition of  
12 admission, dues, or fees to clubs, places of  
13 amusement, or recreational or athletic events or for  
14 the privilege of having access to or the use of  
15 amusement, recreational, athletic or entertainment  
16 facilities,
- 17 d. the furnishing or rendering of services taxable under  
18 the Oklahoma Sales Tax Code, and
- 19 e. any use of motor fuel or diesel fuel by a supplier, as  
20 defined in Section 500.3 of this title, upon which  
21 sales tax has not previously been paid, for purposes  
22 other than to propel motor vehicles over the public  
23 highways of this state. Motor fuel or diesel fuel  
24 purchased outside the state and used for purposes

1 other than to propel motor vehicles over the public  
2 highways of this state shall not constitute a sale  
3 within the meaning of this paragraph;

4 ~~28.~~ 30. "Sale for resale" means:

- 5 a. a sale of tangible personal property to any purchaser  
6 who is purchasing tangible personal property for the  
7 purpose of reselling it within the geographical limits  
8 of the United States of America or its territories or  
9 possessions, in the normal course of business either  
10 in the form or condition in which it is purchased or  
11 as an attachment to or integral part of other tangible  
12 personal property,
- 13 b. a sale of tangible personal property to a purchaser  
14 for the sole purpose of the renting or leasing, within  
15 the geographical limits of the United States of  
16 America or its territories or possessions, of the  
17 tangible personal property to another person by the  
18 purchaser, but not if incidental to the renting or  
19 leasing of real estate,
- 20 c. a sale of tangible goods and products within this  
21 state if, simultaneously with the sale, the vendor  
22 issues an export bill of lading, or other  
23 documentation that the point of delivery of such goods  
24 for use and consumption is in a foreign country and

1 not within the territorial confines of the United  
2 States. If the vendor is not in the business of  
3 shipping the tangible goods and products that are  
4 purchased from the vendor, the buyer or purchaser of  
5 the tangible goods and products is responsible for  
6 providing an export bill of lading or other  
7 documentation to the vendor from whom the tangible  
8 goods and products were purchased showing that the  
9 point of delivery of such goods for use and  
10 consumption is a foreign country and not within the  
11 territorial confines of the United States, or

12 d. a ~~sales~~ sale of any carrier access services, right of  
13 access services, telecommunications services to be  
14 resold, or telecommunications used in the subsequent  
15 provision of, use as a component part of, or  
16 integrated into, end-to-end telecommunications  
17 service;

18 ~~29.~~ 31. "Soft drinks" means any nonalcoholic beverages that  
19 contain natural or artificial sweeteners. Soft drinks shall not  
20 include beverages that contain:

- 21 a. milk or milk products,
- 22 b. soy, rice, oat, or similar milk substitutes, or
- 23 c. greater than fifty percent (50%) of vegetable or fruit  
24 juice by volume;

1       ~~30.~~ 32. "Tangible personal property" means personal property  
2 that can be seen, weighed, measured, felt, or touched or that is in  
3 any other manner perceptible to the senses. ~~"Tangible personal~~  
4 ~~property"~~ Tangible personal property includes electricity, water,  
5 gas, steam and prewritten computer software. This definition shall  
6 be applicable only for purposes of the Oklahoma Sales Tax Code;

7       ~~31.~~ 33. "Taxpayer" means any person liable to pay a tax imposed  
8 by the Oklahoma Sales Tax Code;

9       ~~32.~~ 34. "Tax period" or "taxable period" means the calendar  
10 period or the taxpayer's fiscal period for which a taxpayer has  
11 obtained a permit from the Tax Commission to use a fiscal period in  
12 lieu of a calendar period;

13       ~~33.~~ 35. "Tax remitter" means any person required to collect,  
14 report, or remit the tax imposed by the Oklahoma Sales Tax Code. A  
15 tax remitter who fails, for any reason, to collect, report, or remit  
16 the tax shall be considered a taxpayer for purposes of assessment,  
17 collection, and enforcement of the tax imposed by the Oklahoma Sales  
18 Tax Code; and

19       ~~34.~~ 36. "Vendor" means:

- 20           a. any person making sales of tangible personal property  
21               or services in this state, the gross receipts or gross  
22               proceeds from which are taxed by the Oklahoma Sales  
23               Tax Code,

- 1           b. any person maintaining a place of business in this  
2           state and making sales of tangible personal property  
3           or services, whether at the place of business or  
4           elsewhere, to persons within this state, the gross  
5           receipts or gross proceeds from which are taxed by the  
6           Oklahoma Sales Tax Code,
- 7           c. any person who solicits business by employees,  
8           independent contractors, agents, or other  
9           representatives in this state, and thereby makes sales  
10          to persons within this state of tangible personal  
11          property or services, the gross receipts or gross  
12          proceeds from which are taxed by the Oklahoma Sales  
13          Tax Code, or
- 14          d. any person, pursuant to an agreement with the person  
15          with an ownership interest in or title to tangible  
16          personal property, who has been entrusted with the  
17          possession of any such property and has the power to  
18          designate who is to obtain title, to physically  
19          transfer possession of, or otherwise make sales of the  
20          property.



