

1 STATE OF OKLAHOMA

2 2nd Session of the 58th Legislature (2022)

3 SENATE BILL 1491

By: Dahm

4
5
6 AS INTRODUCED

7 An Act relating to the Oklahoma Educational
8 Television Authority; amending 70 O.S. 2021, Section
9 23-116, which relates to tax exempt status; modifying
10 exempt status by excluding sales and use tax; and
11 providing an effective date.

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

13 SECTION 1. AMENDATORY 70 O.S. 2021, Section 23-116, is
14 amended to read as follows:

15 Section 23-116. The exercise of the powers granted by this
16 article will be in all respects for the benefit of the people of the
17 state, to serve their educational and cultural interests and needs,
18 and for the improvement of their health and living conditions. The
19 operation and maintenance of projects by the Oklahoma Educational
20 Television Authority will constitute the performance of essential
21 governmental functions, and except as otherwise provided herein, the
22 Authority shall not be required to pay any taxes or assessments upon
23 any project or any property acquired or used by the Authority under
24 the provisions of this article or upon the income therefrom, and the

1 bonds issued under the provisions of this article, their transfer
2 and the income therefrom, including any profit made on the sale
3 thereof, shall at all times be free from taxation within the state;
4 provided, the Authority shall not be exempt from the payment of
5 sales and use taxes for sales occurring on or after November 1,
6 2022.

7 SECTION 2. This act shall become effective November 1, 2022.

8
9 58-2-3179 QD 1/20/2022 8:03:58 AM
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25