

1 STATE OF OKLAHOMA

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

3 SENATE BILL 1772

By: Murdock

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5
6 AS INTRODUCED

7 An Act relating to sales tax; amending 68 O.S. 2021,
8 Section 1355, which relates to exemptions; increasing
9 exemption for purchase of motor vehicle; and
10 providing an effective date.

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

12 SECTION 1. AMENDATORY 68 O.S. 2021, Section 1355, is
13 amended to read as follows:

14 Section 1355. There are hereby specifically exempted from the
15 tax levied pursuant to the provisions of Section 1350 et seq. of
16 this title:

17 1. Sale of gasoline, motor fuel, methanol, "M-85" which is a
18 mixture of methanol and gasoline containing at least eighty-five
19 percent (85%) methanol, compressed natural gas, liquefied natural
20 gas, or liquefied petroleum gas on which the Motor Fuel Tax,
21 Gasoline Excise Tax, Special Fuels Tax or the fee in lieu of Special
22 Fuels Tax levied in Section 500.1 et seq., Section 601 et seq. or
23 Section 701 et seq. of this title has been, or will be paid;

1 2. For the sale of motor vehicles or any optional equipment or
2 accessories attached to motor vehicles on which the Oklahoma Motor
3 Vehicle Excise Tax levied in Section 2101 et seq. of this title has
4 been, or will be paid, ~~all but a portion of the levy provided under~~
5 ~~Section 1354 of this title, equal to one and twenty five hundredths~~
6 ~~percent (1.25%) of the gross receipts of such sales. Provided, the~~
7 ~~sale of motor vehicles shall not be subject to any sales and use~~
8 ~~taxes levied by cities, counties or other jurisdictions of the~~
9 ~~state;~~

10 3. Sale of crude petroleum or natural or casinghead gas and
11 other products subject to gross production tax pursuant to the
12 provisions of Section 1001 et seq. and Section 1101 et seq. of this
13 title. This exemption shall not apply when such products are sold
14 to a consumer or user for consumption or use, except when used for
15 injection into the earth for the purpose of promoting or
16 facilitating the production of oil or gas. This paragraph shall not
17 operate to increase or repeal the gross production tax levied by the
18 laws of this state;

19 4. Sale of aircraft on which the tax levied pursuant to the
20 provisions of Sections 6001 through 6007 of this title has been, or
21 will be paid or which are specifically exempt from such tax pursuant
22 to the provisions of Section 6003 of this title;

23 5. Sales from coin-operated devices on which the fee imposed by
24 Sections 1501 through 1512 of this title has been paid;

1 6. Leases of twelve (12) months or more of motor vehicles in
2 which the owners of the vehicles have paid the vehicle excise tax
3 levied by Section 2103 of this title;

4 7. Sales of charity game equipment on which a tax is levied
5 pursuant to the Oklahoma Charity Games Act, Section 401 et seq. of
6 Title 3A of the Oklahoma Statutes, or which is sold to an
7 organization that is:

- 8 a. a veterans' organization exempt from taxation pursuant
9 to the provisions of paragraph (4), (7), (8), (10) or
10 (19) of subsection (c) of Section 501 of the United
11 States Internal Revenue Code of 1986, as amended, 26
12 U.S.C., Section 501(c) et seq.,
- 13 b. a group home for mentally disabled individuals exempt
14 from taxation pursuant to the provisions of paragraph
15 (3) of subsection (c) of Section 501 of the United
16 States Internal Revenue Code of 1986, as amended, 26
17 U.S.C., Section 501(c) et seq., or
- 18 c. a charitable health care organization which is exempt
19 from taxation pursuant to the provisions of paragraph
20 (3) of subsection (c) of Section 501 of the United
21 States Internal Revenue Code of 1986, as amended, 26
22 U.S.C., Section 501(c) et seq.;

23 8. Sales of cigarettes or tobacco products to:
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- 1 a. a federally recognized Indian tribe or nation which
2 has entered into a compact with the State of Oklahoma
3 pursuant to the provisions of subsection C of Section
4 346 of this title or to a licensee of such a tribe or
5 nation, upon which the payment in lieu of taxes
6 required by the compact has been paid, or
7 b. a federally recognized Indian tribe or nation or to a
8 licensee of such a tribe or nation upon which the tax
9 levied pursuant to the provisions of Section 349.1 or
10 Section 426 of this title has been paid;

11 9. Leases of aircraft upon which the owners have paid the
12 aircraft excise tax levied by Section 6001 et seq. of this title or
13 which are specifically exempt from such tax pursuant to the
14 provisions of Section 6003 of this title;

15 10. The sale of low-speed or medium-speed electrical vehicles
16 on which the Oklahoma Motor Vehicle Excise Tax levied in Section
17 2101 et seq. of this title has been or will be paid;

18 11. Effective January 1, 2005, sales of cigarettes on which the
19 tax levied in Section 301 et seq. of this title or tobacco products
20 on which the tax levied in Section 401 et seq. of this title has
21 been paid; and

22 12. Sales of electricity at charging stations as defined by
23 Section ~~2~~ 6502 of this ~~act~~ title when the electricity is sold by a
24 charging station owner or operator for purposes of charging an
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1 electric vehicle as defined by Section ~~2~~ 6502 of this ~~act~~ title and
2 the tax imposed pursuant to Section 4 6504 of this ~~act~~ title is
3 collected and remitted to the Oklahoma Tax Commission.

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

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