

# An Act

ENROLLED SENATE  
BILL NO. 298

By: Dugger of the Senate

and

McDugle of the House

An Act relating to the Motor Fuel Tax Code; amending 68 O.S. 2011, Section 500.22, as amended by Section 1, Chapter 237, O.S.L. 2017 (68 O.S. Supp. 2020, Section 500.22), which relates to precollection and remittance by suppliers and bonded importers; extending date of prior remittance percentage basis increase; and providing an effective date.

SUBJECT: Motor fuel taxes

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

SECTION 1. AMENDATORY 68 O.S. 2011, Section 500.22, as amended by Section 1, Chapter 237, O.S.L. 2017 (68 O.S. Supp. 2020, Section 500.22), is amended to read as follows:

Section 500.22. Each supplier and bonded importer who sells motor fuel shall precollect and remit on behalf of and from the purchaser the motor fuel tax imposed under Section 500.4 of this title. At the election of an eligible purchaser, which notice shall be evidenced by a written statement from the Commission as to the purchaser eligibility status as determined under Section 500.23 of this title, the seller shall not require a payment of motor fuel tax on transport truck loads from the purchaser sooner than two (2) business days prior to the date on which the tax is required to be remitted by the supplier or bonded importer under Section 500.20 of this title. This election shall be subject to a condition that the

remittances by the eligible purchaser of all amounts of tax due the seller shall be paid on the basis of:

1. Ninety-eight and four-tenths percent (98.4%) for gasoline until July 1, ~~2022~~ 2024; thereafter remittance shall be paid on the basis of one hundred percent (100%); and

2. Ninety-eight and one-tenth percent (98.1%) for diesel fuel until July 1, ~~2022~~ 2024; thereafter remittance shall be paid on the basis of one hundred percent (100%),

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

SECTION 2. This act shall become effective November 1, 2021.

Passed the Senate the 28th day of April, 2021.

\_\_\_\_\_  
Presiding Officer of the Senate

Passed the House of Representatives the 21st day of April, 2021.

\_\_\_\_\_  
Presiding Officer of the House  
of Representatives

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this \_\_\_\_\_

day of \_\_\_\_\_, 20\_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

By: \_\_\_\_\_

Approved by the Governor of the State of Oklahoma this \_\_\_\_\_

day of \_\_\_\_\_, 20\_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this \_\_\_\_\_

day of \_\_\_\_\_, 20\_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

By: \_\_\_\_\_