

1 STATE OF OKLAHOMA

2 1st Session of the 57th Legislature (2019)

3 SENATE BILL 309

By: Murdock

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5
6 AS INTRODUCED

7 An Act relating to sales and use tax; authorizing
8 specified deduction from sales tax due for seller or
9 vendor; prohibiting deduction under specified
10 circumstances and providing exception thereto;
11 limiting dollar amount of deduction; providing for
12 disposition of amounts in excess of limitation;
13 requiring Oklahoma Tax Commission to promulgate
14 certain rules; defining term; authorizing specified
15 deduction from use tax due for seller or vendor;
16 providing for codification; and providing an
17 effective date.

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

19 SECTION 1. NEW LAW A new section of law to be codified
20 in the Oklahoma Statutes as Section 1367.1.1 of Title 68, unless
21 there is created a duplication in numbering, reads as follows:

22 A. For the purpose of compensating the seller or vendor in
23 keeping sales tax records, filing reports and remitting the tax when
24 due, a seller or vendor shall be allowed a deduction of three
percent (3%) of the tax due under the applicable provisions of Title
68 of the Oklahoma Statutes; provided, such deduction shall not be
allowed with respect to a direct payment permit.

1 B. No deductions from tax shall be allowed if the filing of a
2 report or payment of tax is delinquent; provided, the deduction
3 shall be allowed if the Oklahoma Tax Commission determines that the
4 delinquency was due to a natural disaster for which a Presidential
5 Major Disaster Declaration was issued.

6 C. Notwithstanding the formula provided by subsection A of this
7 section, the deduction provided by this section shall be limited to
8 a maximum of Three Thousand Three Hundred Dollars (\$3,300.00) per
9 month per sales tax permit. A sales tax permit holder shall not
10 change sales tax permit status in order to avoid the provisions of
11 this subsection.

12 D. Notwithstanding any other provision of law, an amount equal
13 to the excess of the amount calculated by the formula provided by
14 subsection A of this section over the three-thousand-three-hundred-
15 dollar limit provided by subsection C of this section shall be
16 retained by the state as an administrative expense and deposited to
17 the General Revenue Fund.

18 E. Notwithstanding the provisions of subsections A through D of
19 this section, the Oklahoma Tax Commission shall promulgate rules
20 which provide for deductions in the amounts and subject to the
21 limitations provided in the Streamlined Sales and Use Tax Agreement
22 with respect to remote sellers or vendors which are eligible.

23 F. For purposes of this section, the term "remote seller" shall
24 mean a seller that would not register to collect sales and use taxes

1 in this state but for the ability of this state to require such
2 remote seller to collect sales or use tax.

3 SECTION 2. NEW LAW A new section of law to be codified
4 in the Oklahoma Statutes as Section 1410.1.1 of Title 68, unless
5 there is created a duplication in numbering, reads as follows:

6 For the purpose of compensating the seller or vendor in keeping
7 use tax records, filing reports and remitting the tax when due, a
8 seller or vendor shall be allowed a deduction equal to the amount
9 provided for sellers or vendors under Section 1 of this act.

10 SECTION 3. This act shall become effective November 1, 2019.

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