

1 STATE OF OKLAHOMA

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

3 SENATE BILL 323

By: Daniels

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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 authorizing Oklahoma Tax Commission to promulgate  
14 certain rules upon federal authority; defining term;  
15 authorizing specified deduction from use tax due for  
16 seller or vendor; providing for codification; and  
17 providing an 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 one percent  
(1%) 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 Two Thousand Five Hundred Dollars (\$2,500.00) per month  
9 per sales tax permit. A sales tax permit holder shall not change  
10 sales tax permit status in order to avoid the provisions of this  
11 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 two-thousand-five-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, in the event that federal authority authorizes this  
20 state to require remote sellers to collect and remit sales and use  
21 taxes, the Oklahoma Tax Commission is authorized and directed to  
22 promulgate rules which provide for deductions in the amounts and  
23 subject to the limitations provided in the Streamlined Sales and Use  
24 Tax Agreement. All sellers or vendors shall be eligible for such

1 deductions beginning on the date this state acquires such collection  
2 authority pursuant to federal authorization.

3 F. For purposes of this section, the term "remote seller" shall  
4 mean a seller that would not register to collect sales and use taxes  
5 in this state but for the ability of this state to require such  
6 remote seller to collect sales or use tax under federal authority.

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

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

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

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