

1 ENGROSSED HOUSE AMENDMENT  
TO  
2 ENGROSSED SENATE BILL NO. 511 By: Bice of the Senate  
3 and  
4 Fetgatter of the House  
5  
6

7 An Act relating to tax administration; amending  
8 Sections 104, Chapter 366, O.S.L. 2016, as amended by  
9 Section 13, Chapter 205, O.S.L. 2017 and 116, Chapter  
10 366, O.S.L. 2016 (37A O.S. Supp. 2018, Sections 5-101  
11 and 5-113), which relate to the excise tax on  
12 alcoholic beverages; clarifying tax remittance  
13 responsibilities; modifying day of the month by which  
14 certain records are due; amending 68 O.S. 2011,  
15 Section 234, which relates to liens for unpaid taxes,  
16 interest and penalties; requiring notice of certain  
17 actions to Oklahoma Tax Commission for determining  
18 liens on property; amending 68 O.S. 2011, Section  
19 255, which relates to Oklahoma Tax Commission  
20 contracts with debt collection agencies; modifying  
21 time limit for an outside collection agency to remit  
22 funds to the Oklahoma Tax Commission; amending 68  
23 O.S. 2011, Section 1365, which relates to sales tax;  
24 modifying the schedule for remitting taxes for  
certain taxpayers; and providing an effective date.

19 AMENDMENT NO. 1. Page 1, lines 6-15, strike the title to read as  
20 follows:

21 "[ tax administration - clarifying tax remittance  
22 responsibilities - modifying the schedule for  
23 remitting taxes for certain taxpayers - effective  
24 date ]"



1 ENGROSSED SENATE  
2 BILL NO. 511

By: Bice of the Senate

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5  
6 An Act relating to tax administration; amending  
7 Sections 104, Chapter 366, O.S.L. 2016, as amended by  
8 Section 13, Chapter 205, O.S.L. 2017 and 116, Chapter  
9 366, O.S.L. 2016 (37A O.S. Supp. 2018, Sections 5-101  
10 and 5-113), which relate to the excise tax on  
11 alcoholic beverages; clarifying tax remittance  
12 responsibilities; modifying day of the month by which  
13 certain records are due; amending 68 O.S. 2011,  
14 Section 234, which relates to liens for unpaid taxes,  
15 interest and penalties; requiring notice of certain  
16 actions to Oklahoma Tax Commission for determining  
17 liens on property; amending 68 O.S. 2011, Section  
18 255, which relates to Oklahoma Tax Commission  
19 contracts with debt collection agencies; modifying  
20 time limit for an outside collection agency to remit  
21 funds to the Oklahoma Tax Commission; amending 68  
22 O.S. 2011, Section 1365, which relates to sales tax;  
23 modifying the schedule for remitting taxes for  
24 certain taxpayers; and providing an effective date.

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

19 SECTION 1. AMENDATORY Section 104, Chapter 366, O.S.L.  
20 2016, as amended by Section 13, Chapter 205, O.S.L. 2017 (37A O.S.  
21 Supp. 2018, Section 5-101), is amended to read as follows:

22 Section 5-101. A. Except as provided in this subsection, an  
23 excise tax is hereby levied and imposed upon all alcoholic beverages

1 imported or manufactured, for sale, use or distribution, or used or  
2 possessed in this state at the following rates:

3 1. One Dollar and forty-seven cents (\$1.47) per liter, and a  
4 proportionate rate on fractions thereof, on each liter of spirits;

5 2. Nineteen cents (\$0.19) per liter, and a proportionate rate  
6 on fractions thereof, on each liter of wine;

7 3. Fifty-five cents (\$0.55) per liter, and a proportionate rate  
8 on fractions thereof, on each liter of sparkling wine; and

9 4. Twelve Dollars and fifty cents (\$12.50) per barrel (thirty-  
10 one (31) wine gallons) and a proportionate rate on portions thereof,  
11 on each barrel of beer; provided, beer manufactured in this state  
12 for export shall not be taxed.

13 B. The excise tax levied on alcoholic beverages except beer  
14 under subsection A of this section shall be paid as follows:

15 1. Payment of the excise tax levied by this section with  
16 respect to all alcoholic beverages, ~~other than beer,~~ shall be made  
17 by the person ~~shipping the same into Oklahoma, or in the case of~~  
18 ~~direct imports from foreign countries by the importer, or in the~~  
19 ~~case of alcoholic beverages manufactured in Oklahoma by the first~~  
20 seller thereof first possessing, selling, using or distributing  
21 alcoholic beverages into this state, or in the case of direct sales  
22 to the ultimate consumer, by the direct seller thereof; and

23 2. The due and payable excise tax levied by this section shall  
24 be remitted electronically simultaneously with tax returns

1 electronically filed with the Oklahoma Tax Commission using  
2 procedures prescribed by the Tax Commission. The tax returns shall  
3 be made under oath by the person liable for the tax on forms  
4 prescribed and provided by the Tax Commission and shall be  
5 accompanied by payment of the taxes due and any additional sums due  
6 as provided by this section. Invoices describing all alcoholic  
7 beverages as described in this section which are shipped into this  
8 state or which are first sold in this state shall be delivered to  
9 the Tax Commission immediately following shipment of liquors into  
10 the state or delivery to the first purchaser. Tax returns and  
11 payment of excise tax and other sums due shall be electronically  
12 filed with the Tax Commission no later than the twentieth day of the  
13 month immediately succeeding the month of shipment, importation or  
14 first sale of the alcoholic beverages as provided in paragraph 1 of  
15 this subsection.

16 C. For the purpose of collecting and remitting the excise tax  
17 imposed under this section, the person liable for such tax is hereby  
18 declared to be the agent of the state for such purposes.

19 D. Nothing herein shall be construed to impose an additional  
20 excise tax on alcoholic beverages held in inventory by wholesalers  
21 and retailers upon which the excise tax was paid prior to the  
22 effective date of any excise tax increase.

23 E. The retail sale of alcoholic beverages shall be subject to  
24 the sales tax statutes enacted by the Legislature.

1 SECTION 2. AMENDATORY Section 116, Chapter 366, O.S.L.  
2 2016 (37A O.S. Supp. 2018, Section 5-113), is amended to read as  
3 follows:

4 Section 5-113. A. The Oklahoma Tax Commission, as provided by  
5 the Uniform Tax Procedure Code, may issue a distributor permit or  
6 wholesaler permit to any person who sells alcoholic beverages to a  
7 wine and spirits wholesaler or beer distributor or to any person  
8 having a wholesaler license.

9 B. Each wholesaler shall furnish a copy of the wholesaler  
10 permit to manufacturers, importers, brokers and others who sell  
11 alcoholic beverages prior to purchasing alcoholic beverages from a  
12 holder of a distributor permit. Each manufacturer, importer, broker  
13 and other who sells alcoholic beverages shall furnish a copy of the  
14 distributor permit to the wine and spirits wholesaler or beer  
15 distributor prior to selling alcoholic beverages to a wholesaler.

16 C. Holders of distributor permits or wholesaler permits shall  
17 maintain an itemized and verified record for the preceding calendar  
18 month of all sales or purchases of alcoholic beverages and shall  
19 transmit the verified record to the Tax Commission on or before the  
20 ~~tenth~~ twentieth day of each month, upon a form prescribed and  
21 furnished by the Tax Commission. Permit holders shall maintain  
22 records of sales and purchases of alcoholic beverages for three (3)  
23 years.

24

1 SECTION 3. AMENDATORY 68 O.S. 2011, Section 234, is  
2 amended to read as follows:

3 Section 234. A. All taxes, interest and penalties imposed by  
4 the provisions of Section 201 et seq. of this title, or any state  
5 tax law, are hereby declared to constitute a lien in favor of the  
6 state upon all franchises, property, and rights to property, whether  
7 real or personal, then belonging to or thereafter acquired by the  
8 person owing the tax, whether such property is employed by such  
9 person in the prosecution of business, or is in the hands of an  
10 assignee, trustee or receiver for the benefit of creditors, from the  
11 date the taxes are due and payable under the provisions of the state  
12 tax laws levying such taxes. The lien shall be in addition to any  
13 lien accrued by the filing of a tax warrant or tax certificate as  
14 provided by Sections 230 and 231 of this title. The lien shall be  
15 prior, superior and paramount to all other liens, claims, or  
16 encumbrances on the property of whatsoever kind or character, except  
17 those of any bona fide mortgagee, pledgee, judgment creditor, or  
18 purchaser, whose right shall have attached prior to the date of the  
19 filing and indexing in the office of the county clerk in the county  
20 in which the property is located, of the notice of the lien of the  
21 state under a tax certificate as provided by Section 230 of this  
22 title, or under a tax warrant as provided by Section 231 of this  
23 title, and who have filed or recorded the mortgages and conveyances  
24 in the office of the county clerk of the county in which the

1 property is located. Such taxes, penalties and interest shall at  
2 all times, constitute a prior, superior and paramount claim as  
3 against the claims of unsecured creditors. The lien of the state  
4 shall continue until the amount of the tax and penalty due and  
5 owing, and interest subsequently accruing thereon, is paid, or,  
6 except as otherwise provided herein, upon the expiration of ten (10)  
7 years after the date of the filing and indexing in the office of the  
8 county clerk in the county in which the property is located, of the  
9 notice of the lien of the state under a tax certificate as provided  
10 by Section 230 of this title, or under a tax warrant as provided by  
11 Section 231 of this title; provided, the Oklahoma Tax Commission  
12 may, prior to the expiration of the ten-year period provided for  
13 herein, refile the notice of the lien with the county clerk. A  
14 notice so refiled shall continue the lien until payment of the tax,  
15 penalty, interest and costs, or upon the expiration of ten (10)  
16 years after the date upon which the notice was refiled. All active  
17 liens evidenced by a notice of lien filed with a county clerk's  
18 office prior to November 1, 1989, shall be released and extinguished  
19 if the notice of lien is not refiled prior to November 1, 2001.

20 B. In any action affecting the title to real estate or the  
21 ownership or right to possession of personal property, the State of  
22 Oklahoma may be made a party defendant, for the purpose of  
23 determining its lien upon the property involved therein only in  
24 cases where notice of the lien of the state has been filed and



1 indexed as provided in Sections 230 and 231 of this title. In any  
2 such action, service of summons upon the Oklahoma Tax Commission, by  
3 serving any member thereof, shall be sufficient service and binding  
4 upon the State of Oklahoma. In all such actions or suits, the  
5 complaint or pleading shall include the name and address of the  
6 taxpayer whose liability created the lien and the identifying number  
7 evidencing the lien.

8 C. In any action affecting the ownership or right of possession  
9 of intangible personal property, such as a settlement or court  
10 judgement, the Tax Commission shall be given notice of such action  
11 for the purpose of determining its lien upon the property involved  
12 therein in cases where notice of the lien of the state has been  
13 filed and indexed as provided in Sections 230 and 231 of this title.

14 SECTION 4. AMENDATORY 68 O.S. 2011, Section 255, is  
15 amended to read as follows:

16 Section 255. A. In order to facilitate and expedite the  
17 collection of taxes more than ninety (90) days overdue from any  
18 taxpayer, the Oklahoma Tax Commission may enter into a contract with  
19 a debt collection agency doing business in the State of Oklahoma or  
20 in any other state for the collection of such delinquent taxes in  
21 addition to all other taxes accrued or accruing, including penalties  
22 and interest thereon, from the taxpayer. The contract shall only  
23 authorize the debt collection agency to collect tax liabilities  
24 which are already established and the Tax Commission shall not refer

1 accounts to the debt collection agency unless the Tax Commission has  
2 notified the taxpayer, by first class mail, of the liability and has  
3 made additional efforts to collect the debt. Provided, if a sales  
4 tax permit holder fails to file two or more sales tax returns, as  
5 required under Section 1365 of this title, or a taxpayer required to  
6 remit withholding taxes fails to file two or more withholding tax  
7 returns, as required under Section 2385.3 of this title, the Tax  
8 Commission may refer the accounts to the debt collection agency  
9 prior to the establishment of the tax liability, but only after the  
10 Commission has notified the taxpayer as required under this  
11 subsection.

12 B. If an account has been referred to a debt collection agency,  
13 the Tax Commission shall review all payments posted by the  
14 collection agency prior to commencing any further collection  
15 activity against the taxpayer. Further, the collection agency shall  
16 review all payments posted by the Tax Commission prior to commencing  
17 any collection activity. The Tax Commission or the collection  
18 agency shall, within ten (10) business days, provide the taxpayer  
19 with a written confirmation of all payments received and any balance  
20 due. In addition, the contract shall not authorize the debt  
21 collection agency to conduct audits or examine the books and records  
22 of a taxpayer in any manner. The Tax Commission may also enter into  
23 a contract with a person doing business in the State of Oklahoma or  
24 in any other state for the purpose of identifying and locating the

1 assets of such delinquent taxpayer. Such contracts authorized by  
2 this section shall be subject to the provisions of The Oklahoma  
3 Central Purchasing Act.

4 C. In addition to the authority provided in subsection A of  
5 this section, the Tax Commission may enter into a contract for the  
6 purpose of identifying nonresident businesses and individuals who  
7 are required by law to file and pay Oklahoma state taxes and who are  
8 presently unknown to the Tax Commission.

9 D. Prior to entering into such a contract with a debt  
10 collection agency, the Tax Commission shall require that the debt  
11 collection agency file a bond in the amount of One Hundred Thousand  
12 Dollars (\$100,000.00). The bond shall be a bond from a surety  
13 company chartered or authorized to do business in this state, cash  
14 bond, certificates of deposits, certificates of savings or U.S.  
15 Treasury bonds, as the Tax Commission may deem necessary to  
16 guarantee compliance with the terms of the contract.

17 E. Each contract entered into by the Tax Commission with a debt  
18 collection agency, pursuant to the provisions of this section, shall  
19 specify that fees for services rendered, reimbursements or other  
20 remuneration shall be based on the total amount of delinquent taxes,  
21 including accrued penalties and interest, which is actually  
22 collected. No costs shall be reimbursed unless authorized in the  
23 contract. Each contract entered into between the Tax Commission and  
24 a debt collection agency shall provide for the payment of fees for

1 such services, reimbursements or other remuneration not in excess of  
2 thirty-five percent (35%) of the total amount of delinquent taxes,  
3 penalty and interest actually collected. The debt collection agency  
4 contract fee shall be added to the amount of the delinquent taxes,  
5 accrued penalties and interest collected from the taxpayer. The  
6 total amount of the delinquent tax, accrued penalties and interest,  
7 and the debt collection agency contract fee shall be owed and  
8 collected from the taxpayer.

9 F. Each contract entered into by the Tax Commission with a  
10 person for the purpose of identifying and locating assets of  
11 delinquent taxpayers shall specify the amount of money to be paid  
12 for the performance of such services. No costs shall be reimbursed  
13 unless authorized in the contract.

14 G. All such funds collected by a debt collection agency,  
15 including the fees for collection services ~~as provided for in such~~  
16 ~~contract~~, shall be remitted to the Tax Commission within ~~five (5)~~  
17 ~~days~~ a reasonable period of time from the date of collection from a  
18 taxpayer as provided for in the contract. The Tax Commission shall  
19 pay from such remitted fees the amount of fees to which such debt  
20 collecting agency is entitled for services performed pursuant to the  
21 provisions of such contract. All assets of such delinquent  
22 taxpayers which are identified and located shall be reported to the  
23 Tax Commission within five (5) days from the date of identification  
24

1 and location. Forms to be used for such remittances and reports  
2 shall be prescribed by the Tax Commission.

3 H. A debt collection agency entering into a contract with the  
4 Tax Commission or a person entering into a contract with the Tax  
5 Commission for asset location purposes pursuant to this section  
6 shall agree that it is receiving income from sources within this  
7 state or doing business in this state for purposes of the Oklahoma  
8 tax laws. Debt collection agency employees and/or their agents  
9 shall not disclose confidential tax information except as authorized  
10 by Section 205 of this title, subject to the penalties contained  
11 therein.

12 SECTION 5. AMENDATORY 68 O.S. 2011, Section 1365, is  
13 amended to read as follows:

14 Section 1365. When Tax Due - Reports - Records.

15 A. The tax levied hereunder shall be due and payable on the  
16 first day of each month, except as herein provided, by any person  
17 liable to remit or pay any tax due under Section 1350 et seq. of  
18 this title. For the purpose of ascertaining the amount of the tax  
19 payable, it shall be the duty of all tax remitters, on or before the  
20 twentieth day of each month, to deliver to the Oklahoma Tax  
21 Commission, upon forms prescribed and furnished by it, sales tax  
22 reports signed under oath, showing the gross receipts or gross  
23 proceeds arising from all sales taxable or nontaxable under Section  
24 1350 et seq. of this title during the preceding calendar month.

1 Such reports shall show such further information as the Tax  
2 Commission may require to enable it to compute correctly and collect  
3 the tax herein levied. In addition to the information required on  
4 reports, the Tax Commission may request and the taxpayer must  
5 furnish any information deemed necessary for a correct computation  
6 of the tax levied herein. Such tax remitter shall compute and remit  
7 to the Tax Commission the required tax due for the preceding  
8 calendar month, the remittance or remittances of the tax to  
9 accompany the reports herein required. If not filed on or before  
10 the twentieth day of such month, the tax shall be delinquent from  
11 such date. Reports timely mailed shall be considered timely filed.  
12 If a report is not timely filed, interest shall be charged from the  
13 date the report should have been filed until the report is actually  
14 filed.

15 B. Effective July 1, 2001, every person owing an average of One  
16 Hundred Thousand Dollars (\$100,000.00) or more per month in total  
17 sales taxes in the previous fiscal year shall remit the tax due and  
18 shall participate in the Tax Commission's electronic funds transfer  
19 and electronic data interchange program, according to the following  
20 schedule:

21 1. For sales from the first day through the fifteenth day of  
22 each month, the tax shall be due and payable on the twentieth day of  
23 such month and remitted to the Tax Commission by electronic funds  
24 transfer. A taxpayer will be considered to have complied with the

1 reporting requirements of this paragraph if, on or before the  
2 twentieth day of such month, the taxpayer paid at least ninety  
3 percent (90%) of the liability for that fifteen-day period or at  
4 least fifty percent (50%) of the taxpayer's liability in the  
5 immediate preceding calendar year for the same month as the month in  
6 which the fifteen-day period occurs; and

7       2. For sales from the sixteenth day through the end of each  
8 month, the tax shall be due and payable on the twentieth day of the  
9 following month and remitted to the Tax Commission by electronic  
10 funds transfer.

11       Every person required to remit the tax due pursuant to this  
12 subsection shall file its monthly sales tax report in accordance  
13 with the Tax Commission's electronic data interchange program on the  
14 twentieth day of the month following the month the sales occurred.

15       Taxes not paid on or before the due dates specified in this  
16 subsection shall be delinquent from such dates.

17       C. Effective March 1, 2002, every person owing an average of  
18 Twenty-five Thousand Dollars (\$25,000.00) or more per month in total  
19 sales taxes in the previous fiscal year shall remit the tax due and  
20 shall participate in the Tax Commission's electronic funds transfer  
21 and electronic data interchange program, according to the following  
22 schedule:

23       1. For sales from the first day through the fifteenth day of  
24 each month, the tax shall be due and payable on the twentieth day of

1 such month and remitted to the Tax Commission by electronic funds  
2 transfer. A taxpayer will be considered to have complied with the  
3 reporting requirements of this paragraph if, on or before the  
4 twentieth day of such month, the taxpayer paid at least ninety  
5 percent (90%) of the liability for that fifteen-day period or at  
6 least fifty percent (50%) of the taxpayer's liability in the  
7 immediate preceding calendar year for the same month as the month in  
8 which the fifteen-day period occurs; and

9       2. For sales from the sixteenth day through the end of each  
10 month, the tax shall be due and payable on the twentieth day of the  
11 following month and remitted to the Tax Commission by electronic  
12 funds transfer.

13       Every person required to remit the tax due pursuant to this  
14 subsection shall file its monthly sales tax report in accordance  
15 with the Tax Commission's electronic data interchange program on the  
16 twentieth day of the month following the month the sales occurred.  
17 Provided, persons primarily engaged in selling lumber and other  
18 building materials, including cement and concrete, except for home  
19 centers classified under Industry No. 444110 of the North American  
20 Industrial Classification System (NAICS) Manual, shall remit and  
21 report as required in subsection A of this section, with the  
22 exception of taxes due on sales made during the periods of June 1  
23 through June 15, 2002, which shall be remitted and reported on June  
24



1 20, 2002, and June 1 through June 15, 2003, which shall be remitted  
2 and reported on June 20, 2003.

3 Taxes not paid on or before the due dates specified in this  
4 subsection shall be delinquent from such dates.

5 D. Effective October 1, 2003, every person owing ~~an average of~~  
6 Two Thousand Five Hundred Dollars (\$2,500.00) or more per month in  
7 total sales taxes in the ~~previous fiscal year~~ immediately preceding  
8 twelve-month period shall remit the tax due and shall participate in  
9 the Tax Commission's electronic funds transfer and electronic data  
10 interchange program, according to the following schedule:

11 1. For sales from the first day through the fifteenth day of  
12 each month, the tax shall be due and payable on the twentieth day of  
13 such month and remitted to the Tax Commission by electronic funds  
14 transfer. A taxpayer will be considered to have complied with the  
15 reporting requirements of this paragraph if, on or before the  
16 twentieth day of such month, the taxpayer paid at least ninety  
17 percent (90%) of the liability for that fifteen-day period or at  
18 least fifty percent (50%) of the taxpayer's liability in the  
19 immediate preceding calendar year for the same month as the month in  
20 which the fifteen-day period occurs; and

21 2. For sales from the sixteenth day through the end of each  
22 month, the tax shall be due and payable on the twentieth day of the  
23 following month and remitted to the Tax Commission by electronic  
24 funds transfer.

1 Every person required to remit the tax due pursuant to this  
2 subsection shall file its monthly sales tax report in accordance  
3 with the Tax Commission's electronic data interchange program on the  
4 twentieth day of the month following the month the sales occurred.  
5 Provided, persons primarily engaged in selling lumber and other  
6 building materials, including cement and concrete, except for home  
7 centers classified under Industry No. 444110 of the North American  
8 Industrial Classification System (NAICS) Manual, shall remit and  
9 report as required in subsection A of this section.

10 Taxes not paid on or before the due dates specified in this  
11 subsection shall be delinquent from such dates.

12 E. In lieu of monthly reports, tax remitters or taxpayers who  
13 are classified as Group Three vendors in Section 1350 et seq. of  
14 this title or tax remitters or taxpayers whose total amount of tax  
15 liability for any one month does not exceed Fifty Dollars (\$50.00)  
16 may file semiannual reports and remit taxes due thereunder to the  
17 Tax Commission on or before the twentieth day of January and July of  
18 each year for the preceding six-month period. If not paid on or  
19 before the twentieth day of such month, the tax shall be delinquent.

20 F. It shall be the duty of every tax remitter required to make  
21 a sales tax report and pay any tax under Section 1350 et seq. of  
22 this title to keep and preserve suitable records of the gross daily  
23 sales together with invoices of purchases and sales, bills of  
24 lading, bills of sale and other pertinent records and documents

1 which may be necessary to determine the amount of tax due hereunder  
2 and such other records of goods, wares and merchandise, and other  
3 subjects of taxation under Section 1350 et seq. of this title as  
4 will substantiate and prove the accuracy of such returns. It shall  
5 also be the duty of every person who makes sales for resale to keep  
6 records of such sales which shall be subject to examination by the  
7 Tax Commission or any authorized employee thereof while engaged in  
8 checking or auditing the records of any person required to make a  
9 report under the terms of Section 1350 et seq. of this title. All  
10 such records shall remain in Oklahoma and be preserved for a period  
11 of three (3) years, unless the Tax Commission, in writing, has  
12 authorized their destruction or disposal at an earlier date, and  
13 shall be open to examination at any time by the Tax Commission or by  
14 any of its duly authorized agents. The burden of proving that a  
15 sale was not a taxable sale shall be upon the person who made the  
16 sale.

17 G. The purchaser must provide the vendor with the purchaser's  
18 sales tax permit number, the direct payment permit number or a copy  
19 of the direct payment permit if the sale is made within Oklahoma.  
20 In addition to furnishing the sales tax permit number to the vendor,  
21 the purchaser must certify in writing to the vendor that the  
22 purchaser is engaged in the business of reselling the articles  
23 purchased. Failure to so certify, or to falsely certify with the  
24 knowledge that the items purchased are not for resale, shall be

1 sufficient grounds upon which the Tax Commission may cause the  
2 purchaser's sales tax permit to be canceled. Certification may be  
3 made on the bill, invoice or sales slip retained by the vendor or by  
4 furnishing a certification letter to the seller which contains the  
5 following:

6 1. The name and address of the purchaser;

7 2. The sales tax permit number of the permit issued to the  
8 purchaser;

9 3. A statement that the purchaser is engaged in the business of  
10 reselling the articles purchased, if applicable;

11 4. A statement that the articles purchased are purchased for  
12 resale, if applicable; and

13 5. The signature of the purchaser or a person authorized to  
14 legally bind the purchaser.

15 H. If a sales tax permit holder purchases goods, wares and  
16 merchandise from a vendor on a regular basis, then the permit holder  
17 may furnish the certification letter described in subsection G of  
18 this section to the vendor and the vendor may subsequently make  
19 sales of tangible personal property to the permit holder without  
20 requiring a certification letter or certification statement for each  
21 subsequent sale. The permit holder must notify the seller of all  
22 purchases which are not for resale and remit the applicable amount  
23 of tax thereon. If the permit holder fails to notify the vendor of  
24 purchases not intended for resale, then sufficient grounds shall

1 exist for the Tax Commission to cancel the sales tax permit of the  
2 permit holder who so failed to notify the vendor.

3 I. In lieu of filing reports as required in subsection A of  
4 this section, tax remitters or taxpayers who agree to participate in  
5 the Tax Commission's electronic funds transfer and electronic data  
6 interchange programs may file according to the following schedule:

7 1. For sales from the first day through the fifteenth day of  
8 each month, the tax shall be due and payable on the twentieth day of  
9 such month and remitted to the Tax Commission by electronic funds  
10 transfer. A taxpayer will be considered to have complied with the  
11 reporting requirements of this paragraph if, on or before the  
12 twentieth day of such month, the taxpayer paid at least ninety  
13 percent (90%) of the liability for that fifteen-day period or at  
14 least fifty percent (50%) of the taxpayer's liability in the  
15 immediate preceding calendar year for the same month as the month in  
16 which the fifteen-day period occurs; and

17 2. For sales from the sixteenth day through the end of each  
18 month, the tax shall be due and payable on the twentieth day of the  
19 following month and remitted to the Tax Commission by electronic  
20 funds transfer.

21 Every person required to remit the tax due pursuant to this  
22 subsection shall file its monthly sales tax report in accordance  
23 with the Tax Commission's electronic data interchange program on the  
24 twentieth day of the month following the month the sales occurred.

