

ENGROSSED HOUSE  
BILL NO. 1191

BY: ADAIR, APPLE, BOECKMAN,  
CAMPBELL, COZORT,  
FERGUSON, HEATON,  
HENSHAW, KINNAMON,  
REESE, SEIKEL and WEESE  
of the HOUSE

and

WEEDN of the SENATE

AN ACT RELATING TO REVENUE AND TAXATION; PROVIDING  
FOR THE RELIEF OF VENDOR LIABILITY FOR ANY SALES  
TAX OR THE DUTY TO COLLECT ANY SALES TAX UNDER  
CERTAIN CIRCUMSTANCES; PROVIDING FOR CODIFICATION;  
AND DECLARING AN EMERGENCY.

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

SECTION 1. NEW LAW A new section of law to be codified  
in the Oklahoma Statutes as Section 1361.1 of Title 68, unless there  
is created a duplication in numbering, reads as follows:

If a vendor, in good faith, timely accepts from a consumer  
properly completed documentation certified by the Oklahoma Tax  
Commission that such consumer is exempt from the taxes levied by the  
Oklahoma Sales Tax Code, the vendor shall be relieved of any  
liability for any sales tax or the duty to collect any sales tax  
imposed by the provisions of Section 1361 of this title upon such  
vendor with respect to such sale.

SECTION 2. It being immediately necessary for the preservation  
of the public peace, health and safety, an emergency is hereby

declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

Passed the House of Representatives the 14th day of March, 1991.

Speaker of the House of  
Representatives

Passed the Senate the \_\_\_\_ day of \_\_\_\_\_, 1991.

President of the Senate