

ENROLLED HOUSE  
CONCURRENT  
RESOLUTION NO. 1030

BY: LITTLEFIELD, HEFNER,  
ADAIR, BATES, BENSON,  
COX, CROCKER, CULVER,  
DUNEGAN, FALLIN,  
FERGUSON, HAGER, HOWARD,  
KEY, KINNAMON, LEIST,  
MASS, MATLOCK, MAXEY,  
McCORKELL, MONSON,  
RHOADS (Karroll), RHODES  
(Dusty), RICE, ROBERTS  
(Walt), ROSS,  
SATTERFIELD, SEIKEL,  
SETTLE, SMITH (Dale),  
STANLEY, STITES,  
STOTTLEMYRE, TAYLOR,  
THOMAS, TODD, VAUGHN  
(George), VOSKUHL, WEBB,  
WEESE, WILLIAMS and YORK  
of the HOUSE

and

EASLEY and LONG (Lewis)  
of the SENATE

A CONCURRENT RESOLUTION EXPRESSING LEGISLATIVE INTENT WITH  
RESPECT TO THE DUTIES OF TOURISM SERVICE BROKERS TO COLLECT  
OR REMIT SALES TAXES AND TOURISM GROSS RECEIPTS TAXES; AND  
DIRECTING DISTRIBUTION.

WHEREAS, various businesses operating in the State of Oklahoma  
make significant contributions to the tourism sector of the economy  
of the state; and

WHEREAS, businesses which act as a broker for their customers in  
obtaining tourism-related services from Oklahoma vendors and out-of-  
state vendors contribute significantly to the tourism industry in  
this state; and

WHEREAS, tourism service brokers occasionally offer incidental  
transportation services to their customers in connection with the  
performance of services to the tourism customer; and

WHEREAS, the Oklahoma Tax Commission has made assessments for  
sales tax and tourism gross receipts tax against tourism service  
brokers by treating such brokers as vendors of services which the  
Commission treats as taxable under the Oklahoma Sales Tax Code and  
the Oklahoma Tourism Promotion Act; and

WHEREAS, the Oklahoma Tax Commission is treating tourism service  
brokers as "common carriers" within the meaning of Section 1354 of  
Title 68 of the Oklahoma Statutes, which term is not defined by the  
Oklahoma Sales Tax Code; and

WHEREAS, it is not the intent of the Oklahoma Legislature to  
treat tourism brokers who perform incidental transportation services  
for their customers as common carriers for purposes of the duties

which would otherwise be imposed upon such tourism brokers by the Oklahoma Sales Tax Code or by the Oklahoma Tourism Promotion Act.

NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE 1ST SESSION OF THE 43RD OKLAHOMA LEGISLATURE, THE SENATE CONCURRING THEREIN:

THAT the provisions of Section 1354 of Title 68 of the Oklahoma Statutes should not be interpreted as imposing a duty upon tourism service brokers to collect or remit sales tax in transactions involving the payment by their customers for transportation services and other services provided by entities other than the tourism service broker.

THAT the provisions of Section 1354 of Title 68 of the Oklahoma Statutes should not be interpreted as imposing a duty upon tourism service brokers that provide transportation services incidental to the rendition of brokerage services to collect or remit sales tax.

THAT the provisions of Section 1354 of Title 68 of the Oklahoma Statutes which require a vendor to collect sales tax for transportation charges by a common carrier should not be interpreted as requiring a tourism service broker who operates motor coaches in a manner other than over regular routes to collect or remit sales tax.

THAT the provisions of the Oklahoma Tax Tourism Promotion Act, Section 50010 et seq. of Title 68 of the Oklahoma Statutes, should not be interpreted as imposing a duty upon tourism service brokers who offer transportation services incidental to performance of other services for their customers to collect or remit the tax imposed by the Oklahoma Tourism Promotion Act.

THAT copies of this resolution be distributed to the Executive Director of the Oklahoma Tourism and Recreation Department and the Chairman of the Oklahoma Tax Commission.

Adopted by the House of Representatives the 22nd day of May,  
1991.

of Speaker of the House  
s Representative

Adopted by the Senate the 31st day of May, 1991.

Senate President of the