

ENROLLED HOUSE
JOINT
RESOLUTION NO. 1050

BY: GRIESER, BOECKMAN,
MADDUX (Elmer), ADAIR,
KOUBA and APPLE of the
HOUSE

and

CAPPS of the SENATE

A JOINT RESOLUTION DIRECTING THE OKLAHOMA TAX COMMISSION TO DESIGN AND FURNISH CERTAIN SIGNS OR PLACARDS TO EACH VENDOR IN THIS STATE; AND DIRECTING DISTRIBUTION.

WHEREAS, the Oklahoma Sales Tax Code requires each and every vendor in this state to collect the appropriate amount of state and local sales taxes as imposed by law; and

WHEREAS, the Oklahoma Sales Tax Code specifies that each and every vendor in this state who is required to collect any sales tax imposed by law shall be personally liable for the payment of such tax; and

WHEREAS, vendors were held personally liable for the payment of the tax even if the tax was not collected from a consumer based upon false or improper information, presented by the consumer to the vendor, which claimed an exemption from the collection of the tax; and

WHEREAS, Enrolled House Bill No. 1191 was enacted by the 1st Session of the 43rd Oklahoma Legislature to provide relief of vendor liability for any sales tax or the duty to collect any sales tax if the 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 payment of sales taxes; and

WHEREAS, Enrolled House Bill No. 1191 also provides that if the Oklahoma Tax Commission finds that the purchaser improperly presented certified documentation or used the purchased property for a nonexempt purpose, the purchaser shall be personally liable for the tax and the Tax Commission may pursue collection thereof from the purchaser; and

WHEREAS, the Oklahoma Legislature recognizes the potential impact of Enrolled House Bill No. 1191 upon future taxable sales in this state; and

WHEREAS, the Oklahoma Legislature desires to make purchasers aware of their potential liability for uncollected sales taxes at the time and place in which a taxable sale takes place.

NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES AND THE SENATE OF THE 2ND SESSION OF THE 43RD OKLAHOMA LEGISLATURE:

SECTION 1. The Oklahoma Legislature directs the Oklahoma Tax Commission to design and furnish signs or placards to all vendors in this state which provide explanation of the new limited vendor liability and the new purchaser liability for the collection of sales taxes. The Tax Commission shall prepare a sufficient number of such signs or placards in order that one may be posted in each place of business of each vendor in this state.

SECTION 2. A copy of this resolution shall be distributed to the Chairman of the Oklahoma Tax Commission.
Passed the House of Representatives the 2nd day of March, 1992.

Speaker of the House of Representatives

Passed the Senate the 24th day of March, 1992.

President of the Senate