
STATE OF OKLAHOMA

1st Session of the 43rd Legislature (1991)

HOUSE BILL NO. 1696

BY: HEFNER

AS INTRODUCED

AN ACT RELATING TO REVENUE AND TAXATION; AMENDING

SECTION 21, CHAPTER 218, O.S.L. 1986 (68 O.S. SUPP. 1990, SECTION 1368.2), WHICH RELATES TO THE OKLAHOMA SALES TAX CODE; REQUIRING THE OKLAHOMA TAX COMMISSION TO ANNUALLY NOTIFY ALL PERMIT HOLDERS OF ANY CHANGES IN THE OKLAHOMA SALES TAX CODE OR THE ADMINISTRATIVE RULES OF THE TAX COMMISSION RELATIVE TO SALES TAXES FROM THE PREVIOUS YEAR; AND DECLARING AN EMERGENCY.

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

SECTION 1. AMENDATORY Section 21, Chapter 218, O.S.L. 1986 (68 O.S. Supp. 1990, Section 1368.2), is amended to read as follows:

Section 1368.2 The Oklahoma Tax Commission shall annually mail to all holders of sales tax permits, issued pursuant to the Oklahoma Sales Tax Code, a notice informing such permit holder of any amendments, revisions, updates or other changes to the provisions of the Oklahoma Sales Tax Code or the administrative rules of the Oklahoma Tax Commission relating to sales taxes from the previous year and the statutory penalties for violations of the Oklahoma Sales Tax Code.

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.

43-1-5362

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