STATE OF OKLAHOMA

1st Session of the 43rd Legislature (1991)

SENATE BILL NO. 1 BY: SHURDEN

AS INTRODUCED

AN ACT RELATING TO REVENUE AND TAXATION; AMENDING SECTION 2, CHAPTER 126, O.S.L. 1990 (68 O.S. SUPP. 1990, SECTION 5011), WHICH RELATES TO THE SALES TAX RELIEF ACT; PROVIDING EXCEPTIONS TO ELIGIBILITY TO FILE CLAIM FOR SALES TAX RELIEF; PROVIDING THAT A PERSON CONVICTED OF A FELONY NOT ELIGIBLE TO FILE CLAIM FOR SALES TAX RELIEF FOR CERTAIN TIME PERIOD; AND PROVIDING AN EFFECTIVE DATE.

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

SECTION 1. AMENDATORY Section 2, Chapter 126, O.S.L. 1990 (68 O.S. Supp. 1990, Section 5011), is amended to read as follows:

Section 5011. ~~Beginning~~ A. Except as otherwise provided by this section, beginning with the calendar year 1990 and for each calendar year thereafter, any individual who is a resident of and is domiciled in this state during the entire calendar year for which the filing is made and whose gross household income for such year does not exceed Twelve Thousand Dollars ($12,000.00) may file a claim for sales tax relief. For calendar year 1990, the amount of the claim filed pursuant to this act shall be Twenty Dollars ($20.00) multiplied by the number of personal exemptions to which

the taxpayer would be entitled pursuant to the provisions of the Oklahoma Income Tax Act, Section 2351 et seq. of this title, except for the exemptions such taxpayer would be entitled to pursuant to Section 2358 of this title if such taxpayer or spouse is blind or sixty-five (65) years of age or older at the close of the tax year.

For calendar year 1991 and each year thereafter, the amount of the claim filed pursuant to this act shall be Forty Dollars ($40.00) multiplied by the number of personal exemptions to which the taxpayer would be entitled pursuant to the provisions of the Oklahoma Income Tax Act, except for ~~the~~:

1. The exemptions such taxpayer would be entitled to pursuant to Section 2358 of this title if such taxpayer or spouse is blind or sixty-five (65) years of age or older at the close of the tax year; or

2. An exemption for a person convicted of a felony if all or any part of the calendar year for which the claim is filed is included in the judgment and sentence of such person.

B. A person convicted of a felony shall not be permitted to file a claim for sales tax relief pursuant to the provisions of Sections 5010 through 5016 of this title for a period of time equal to the time prescribed in the judgment and sentence, when such conviction has become final. Such period of time shall include the entire calendar year if any part of the calendar year is included in the judgment and sentence.

SECTION 2. This act shall become effective September 1, 1991.

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