

ENGROSSED SENATE  
BILL NO. 121

By: Smith of the Senate

and

Satterfield of the House

[ amusements and sports - amending 3A O.S., Section  
422 - Oklahoma Charity Games Act - codification -  
effective date -  
emergency ]

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

SECTION 1. AMENDATORY Section 23, Chapter 328, O.S.L. 1992  
(3A O.S. Supp. 1992, Section 422), is amended to read as follows:

Section 422. A. All taxes levied pursuant to the provisions of  
Section ~~22 of the Oklahoma Charity Games Act~~ 421 of this title shall  
be collected and remitted by the distributor to the Commission.

B. The distributor shall submit a copy of each invoice from the  
manufacturer from which the distributor obtained the charity game  
equipment stating the amount and price of each item obtained.

C. The distributor shall submit a copy of each invoice  
submitted for payment to a purchaser of charity game equipment.

D. The taxes shall be due and paid monthly, and shall be deemed  
delinquent if not paid within ten (10) calendar days of the month  
following the month during which the items were sold to an  
organization.

E. Charity game equipment taxed pursuant to the provisions of  
the Oklahoma Charity Games Act, Section 401 et seq. of this title,

shall be exempt from taxation pursuant to any other law of this state levying a sales tax, consumers tax, or use tax.

F. A licensed distributor shall be allowed a discount of ~~one-tenth of one percent (1/10 of 1%)~~ one percent (1%) of the taxes due pursuant to the provisions of the Oklahoma Charity Games Act as remuneration for establishing and maintaining the records required by the Commission and for collecting such tax for the benefit of the state, if such tax is timely reported and remitted. If the tax becomes delinquent, the licensed distributor forfeits any claim to the remuneration.

G. The Commission shall devise such tax reporting forms as necessary.

SECTION 2. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 428 of Title 3A, unless there is created a duplication in numbering, reads as follows:

A. The State Legislature hereby occupies and preempts the entire field of legislation in this state relating in any way to charity games to the complete exclusion of any order, ordinance or regulation by any municipality or other political subdivision of this state. Any existing or future orders, ordinances or regulations in this field except as provided for in subsection B of this section are hereby null and void.

B. Nothing contained in this section shall prohibit any order, ordinance or regulation by any municipality which:

1. Conforms exactly, except for penalty provisions, with any provision of the Oklahoma Charity Games Act, Section 401 et seq. of Title 3A of the Oklahoma Statutes; or

2. Concerns the confiscation of property used in violation of the ordinances of the municipality as provided for in Section 28-121 of Title 11 of the Oklahoma Statutes.

SECTION 3. This act shall become effective July 1, 1993.

SECTION 4. 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 Senate the 1st day of March, 1993.

President of the Senate

Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_, 1993.

Speaker of the House of Representatives