

SHORT TITLE: Revenue and taxation; authorizing county or municipal gasoline or diesel fuel tax of up to one-half cent per gallon upon approval of governing body; codification; effective date.

STATE OF OKLAHOMA

2nd Session of the 44th Legislature (1994)

SENATE BILL NO. 1047

By: Smith

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 2705, which relates to municipal taxation; authorizing county or incorporated city or town to levy certain gasoline or diesel fuel tax upon resolution adopted by majority of members of board of county commissioners or by ordinance adopted by majority of members of municipal governing body; limiting tax rate; specifying sales to which such tax is applicable; providing exception to certain requirement of voter approval; providing for codification; and providing an effective date.

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

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 532 of Title 68, unless there is created a duplication in numbering, reads as follows:

Notwithstanding the provisions of Section 1370 of Title 68 of the Oklahoma Statutes, any county of this state may, by resolution adopted by a majority of the members of the board of county commissioners, levy an excise tax of not to exceed one-half cent (\$0.005) per gallon upon the sale of each and every gallon of gasoline or diesel fuel sold, or stored or distributed, or withdrawn from storage, within the county upon which a gasoline or diesel fuel tax is levied by this state. Any gasoline or diesel fuel tax so

approved shall be applicable only when the point of sale is within the territorial limits of such county.

SECTION 2. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 2701.1 of Title 68, unless there is created a duplication in numbering, reads as follows:

Notwithstanding the provisions of Section 2701 of Title 68 of the Oklahoma Statutes, any incorporated city or town of this state may, by ordinance adopted by a majority of the members of the governing body, levy an excise tax of not to exceed one-half cent (\$.005) per gallon upon the sale of each and every gallon of gasoline or diesel fuel sold, or stored or distributed, or withdrawn from storage, within the city or town upon which a gasoline or diesel fuel tax is levied by this state. Any gasoline or diesel fuel tax so approved shall be applicable only when the point of sale is within the territorial limits of such city or town.

SECTION 3. AMENDATORY 68 O.S. 1991, Section 2705, is amended to read as follows:

Section 2705. ~~Any~~ Except as otherwise provided by Section 2 of this act, any taxes which may be levied by an incorporated city or town as authorized by this act shall not become valid until the ordinance setting the rate of such tax shall have been approved by a majority vote of the registered voters of such incorporated city or town voting on such question at a general or special municipal election and no ordinance shall be resubmitted for ratification within six (6) months following its defeat by the electors.

SECTION 4. This act shall become effective September 1, 1994.

44-2-1641 CD