

SHORT TITLE: Revenue and taxation, uniform tax procedures and municipal sales taxes; clarifying statutory cite; emergency.

STATE OF OKLAHOMA

2nd Session of the 44th Legislature (1994)

SENATE BILL NO. 851

By: Wright

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. Section 205.1, which relates to uniform tax procedures and municipal taxes; clarifying statutory cite; and declaring an emergency.

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

SECTION 1. AMENDATORY 68 O.S. 1991, Section 205.1, is amended to read as follows:

Section 205.1 A. To determine the actual municipal sales tax liability of any person engaged in any business upon which the Oklahoma excise tax is levied, the Oklahoma Tax Commission, notwithstanding the provisions of Section 205 of this title, shall mail not less than quarterly to the governing body of each city or town that levies a municipal sales tax, a notice that the governing body may request the following report from the Commission. Said report shall contain only the following information:

1. A full and complete list of the names and addresses of persons who report doing business during the preceding calendar year within the boundary of the city or town and who have a sales tax permit; and

2. A full and complete list of such persons specified in paragraph 1 of this subsection who are more than sixty (60) days delinquent in remitting sales tax levied pursuant to the provisions of ~~the Oklahoma Sales Tax Code~~ Section 1350 et seq. of this title.

B. Upon request by the governing body of a city or town that levies a municipal sales tax, the Oklahoma Tax Commission, notwithstanding the provisions of Section 205 of this title, shall release to such governing body such information or evidence necessary to be used by such body to prosecute violations of municipal sales tax ordinances. Such information or evidence shall include, but is not limited to, the following:

1. Certified copies of sales tax permit applications;
2. Certified copies of sales tax permits;
3. Certified copies of sales tax reports; and
4. Names of Tax Commission employees who may be potential witnesses for municipal prosecution purposes.

C. Except in reporting to the members of the governing body of the city or town, no city or town official or employee shall divulge any information gained from the Oklahoma Tax Commission except that the municipal prosecutor and other municipal enforcement personnel may receive all information necessary to enforce municipal sales tax ordinances.

D. Any city or town official or employee found in violation of this section shall be removed or dismissed from office in the manner provided by law. In addition, any violation of the provisions of this section shall constitute a misdemeanor and shall be punishable by the imposition of a fine not exceeding One Thousand Dollars (\$1,000.00) or by imprisonment in the county jail for a term not exceeding one (1) year, or by both said fine and imprisonment.

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.

