

ENGROSSED SENATE AMENDMENT  
TO  
ENGROSSED HOUSE BILL NO. 2208

By: Cotner, Ferguson,  
Maddux, Breckinridge,  
Cozort, Dank, Hastings,  
Miller, Mitchell,  
Morgan, Perry,  
Pettigrew, Smaligo,  
Smith (Bill), Weese and  
Widener of the House

and

Long (Ed) of the Senate

An Act relating to motor fuels; providing short title; \* \* \* providing for certain certificate for certain sales of motor fuel; requiring certain information to be included in certificate; providing procedures for claiming credit based on certificate; providing for refund to ultimate vendor for certain sales; establishing procedures for refund for certain exempt users; providing procedures for certain consumers to claim refund; \* \* \* authorizing Oklahoma Tax Commission to rescind certain eligibility and election status upon hearing; permitting supplier certain credit for uncollectible taxes; requiring certain notice; providing for adoption of certain rules; requiring certain information and procedures for claiming credit; providing for remittance of motor fuel tax by licensed tank wagon operator-importer; providing for remittance of certain percentage amount; requiring remittance of motor fuel taxes by electronic funds transfer; permitting suppliers and

permissive suppliers certain retainage for administrative costs; providing for collection of motor fuel taxes from consumer under certain circumstances; providing for joint and several liability of ultimate vendor; \* \* \* requiring licensee to maintain certain inventory records; providing for certain report by terminal operator outside of state; providing for final report and payment of tax by licensee upon termination of business or cancellation of license; providing for termination of certain licenses; granting certain former licensees opportunity to apply for eligible purchaser status; providing for monthly exporter reports and specifying information for the reports; providing for monthly licensed transporter reports; providing for penalty for failure to make report; establishing procedures for payment of tax by consumer; requiring refinery, terminal or bulk plant operator to prepare and provide certain shipping documents and establishing information for the shipping documents; \* \* \* requiring certain notice to be provided and posted; requiring certain operators of motor fuel dispenser equipment to provide certain metering devices and to maintain records; prohibiting any tampering with metering equipment; providing penalty; requiring shipping paper to meet certain tamper-resistant standards; providing limitation on certain regulations; prohibiting operation of tank wagon without certain registration; providing for exemption from tank wagon registration requirements; prohibiting sale or use of dyed diesel fuel under certain

circumstances; \* \* \* repealing 68 O.S. 1991, Sections 501, as amended by Section 32, Chapter 366, O.S.L. 1993, 502, 502.1, 502.2, 502.3, 502.4, as amended by Section 1, Chapter 114, O.S.L. 1995, 502.5, as amended by Section 2, Chapter 114, O.S.L. 1995, 502.6, 502.7, 504, as last amended by Section 1, Chapter 241, O.S.L. 1994, 504.1, 505, as amended by Section 16, Chapter 146, O.S.L. 1993, 506, 507, 508, 509, as last amended by Section 7, Chapter 258, O.S.L. 1994, Section 18, Chapter 146, O.S.L. 1993, 510, as amended by Section 33, Chapter 366, O.S.L. 1993, 510.1, as amended by Section 1, Chapter 33, O.S.L. 1994, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 522.1, 523, 523.1, 524, 525, 526, 527, as amended by Section 1, Chapter 300, O.S.L. 1992, 530 and 531 (68 O.S. Supp. 1995, Sections 501, 502.4, 502.5, 504, 505, 509, 509.2, 510, 510.1 and 527), which relate to the Motor Fuel Tax Code; providing for codification; providing an effective date; and declaring an emergency.

AMENDMENT NO. 1. Page 1, line 10 through Page 5, line 1 1/2, strike the title to read

"[ motor fuels - creating the Motor Fuel Tax Code -  
effective date -  
emergency ]"

Passed the Senate the 21st day of February, 1996.

President of the Senate

Passed the House of Representatives the \_\_\_\_ day of  
\_\_\_\_\_, 1996.

Speaker of the House of  
Representatives