

ENGROSSED HOUSE  
BILL NO. 2035

By: Perry and Taylor of the  
House

and

Ford of the Senate

( revenue and taxation - amending 68 O.S., Section 50013 -  
Oklahoma Tourism Promotion Act - effective date -  
emergency )

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

SECTION 1. AMENDATORY 68 O.S. 1991, Section 50013, is  
amended to read as follows:

Section 50013. A. The tax levied pursuant to the provisions of  
the Oklahoma Tourism Promotion Act shall be due and payable by the  
taxpayer on the first day of each month immediately following the  
month of receipt, except as provided in this section.

B. For the purpose of ascertaining the amount of the tax  
payable pursuant to the provisions of the Oklahoma Tourism Promotion  
Act, it shall be the duty of all taxpayers, on or before the 15th  
day of each month, to deliver to the Oklahoma Tax Commission, upon  
forms prescribed and furnished by it, tourism promotion gross  
receipts tax reports signed under oath, which shall include:

1. The name of the taxpayer;

2. The taxpayer's permit number issued pursuant to the Oklahoma  
Sales Tax Code;

3. Gross receipts from all sales, as specified in Section ~~3~~ 50012 of this ~~act~~ title, during the preceding calendar month; and

4. Such further information as the Oklahoma Tax Commission may require to enable it to compute correctly and collect the tax levied pursuant to the Oklahoma Tourism Promotion Act.

C. In addition to the information required on reports, the Oklahoma Tax Commission may request and the taxpayer shall furnish any information deemed necessary for a correct computation of the tax levied pursuant to the Oklahoma Tourism Promotion Act.

D. Such taxpayer shall compute and pay to the Oklahoma Tax Commission the required tax due for the preceding calendar month, the payment of the tax to accompany the reports required pursuant to this section. If the payment of such tax is not postmarked or delivered to the Oklahoma Tax Commission on or before the 15th of such month, the tax shall be delinquent from such date.

E. It shall be the duty of every taxpayer required to make a tourism promotion gross receipts tax report and pay any tax pursuant to the provisions of the Oklahoma Tourism Promotion Act to keep and preserve suitable records of the gross sales and other pertinent records and documents which may be necessary to determine the amount of tax due as will substantiate and prove the accuracy of such reports. All such records shall be preserved for a period of three (3) years, unless the Oklahoma Tax Commission, in writing, has authorized their destruction or disposal at an earlier date, and shall be open to examination at any time by the Oklahoma Tax Commission or by any of its authorized employees.

F. The tax levied pursuant to Section 50012 of this title shall be due and payable semiannually by the taxpayer if the average amount of the required tax due for the preceding calendar year was Six Hundred Dollars (\$600.00) or less.

SECTION 2. This act shall become effective July 1, 1995.

SECTION 3. 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 House of Representatives the 14th day of March, 1995.

Speaker of the House of  
Representatives

Passed the Senate the \_\_\_\_ day of \_\_\_\_\_, 1995.

President of the Senate