

STATE OF OKLAHOMA

1st Session of the 46th Legislature (1997)

HOUSE BILL NO. 1185

By: Sullivan (John)

AS INTRODUCED

An Act relating to revenue and taxation; providing exemption from sales tax for certain eligible food and beverages; providing amount of exemption; providing that sales tax exemption shall not apply to certain counties and municipalities; permitting counties and municipalities to call certain election; providing for county or municipal sales tax exemption under certain conditions; permitting an initiative petition; prohibiting any increase in sales tax from applying to eligible food and beverages; 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 1357.9 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. Beginning January 1, 1998, the tax imposed by Section 1354 of Title 68 of the Oklahoma Statutes shall be reduced by one-half of one percent (1/2 of 1%) each year for sales of all eligible food and beverages as defined in the federal Food Stamp Act, 7 U.S.C.,

Section 2011 et seq., as the act existed on January 1, 1997. As of January 1, 2006, all eligible food and beverages shall be exempt from the tax levied pursuant to Section 1354 of Title 68 of the Oklahoma Statutes.

B. The provisions of this section shall not apply to any county or municipal sales tax imposed pursuant to law. However, the county commissioners of any county or the governing body of any municipality may call a special election to exempt eligible food and beverages in the same manner as provided in subsection A of this section. An election may also be called by the board of county commissioners or the governing body of a municipality upon a petition signed by not less than ten percent (10%) of the registered voters of the county, in the case of a county sales tax, or not less than ten percent (10%) of the registered voters of the municipality, in the case of a municipal sales tax. Upon approval by a majority of the voters in an election called for this purpose, the county or municipal sales tax shall be reduced by one-half of one percent (1/2 of 1%) each year, beginning on January 1 of the year following the election, until the eligible food and beverages are exempt from the county or municipal tax.

C. Any increase in the tax levied pursuant to Section 1354 of Title 68 of the Oklahoma Statutes shall not apply to eligible food and beverages. In addition, any increase in a county or municipal sales tax after an election approving an exemption for eligible food and beverages as provided in subsection B of this section shall not apply to the eligible food and beverages.

SECTION 2. This act shall become effective January 1, 1998.

46-1-5025

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