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STATE OF OKLAHOMA

2nd Session of the 46th Legislature (1998)

HOUSE BILL NO. 2736

By: Tyler

AS INTRODUCED

An Act relating to roads, bridges and ferries;  
amending 69 O.S. 1991, Section 1508, which relates  
to reimbursement of contractors for city sales tax  
paid; updating reference; and providing an  
effective date.

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

SECTION 1. AMENDATORY 69 O.S. 1991, Section 1508, is  
amended to read as follows:

Section 1508. The ~~State Highway~~ Department of Transportation is  
hereby authorized to make reimbursement, from the State Highway  
Construction and Maintenance Fund in the State Treasury, to  
contractors who have been, or who may hereafter be, awarded  
construction or repair contracts for state highway projects and  
become subject to a city sales tax when such tax became effective  
following award of a contract. Any such contractor shall submit to  
the ~~State Highway~~ Department copies of invoices of taxes paid, the  
project number and the materials invoice that became subject to a  
city sales tax. The ~~State Highway~~ Department, after a review of the  
file, shall issue a voucher of payment to the contractor for the  
monies spent to satisfy the payment by the contractor of the city  
sales tax.

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

46-2-8437

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