

STATE OF OKLAHOMA

2nd Session of the 46th Legislature (1998)

HOUSE BILL NO. 2771

By: Morgan

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 1355.1, which relates to leased passenger vehicles; clarifying language; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 1991, Section 1355.1, is amended to read as follows:

Section 1355.1 Any person, firm, corporation or other entity which leases a passenger motor vehicle for use in ~~the State of Oklahoma~~ this state shall file a report with the Oklahoma Tax Commission on forms prescribed by the Commission on the number of such motor vehicles leased to any other person, firm, corporation or other entity. Such report shall be filed at the same time and in the same manner as sales tax reports.

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