

STATE OF OKLAHOMA

2nd Session of the 46th Legislature (1998)

HOUSE BILL NO. 2882

By: Smith (Hopper)

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S 1991, Section 1361.1, which relates to consumer exempt from tax and liability of vendor; 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 1361.1, is amended to read as follows:

Section 1361.1 If a vendor, in good faith, timely accepts from a consumer properly completed documentation certified by the Oklahoma Tax Commission that ~~such~~ the consumer is exempt from the taxes levied by the Oklahoma Sales Tax Code, the vendor shall be relieved of any liability for any sales tax or the duty to collect any sales tax imposed by the provisions of Section 1361 of this title upon such vendor with respect to such sale.

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

46-2-8621

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