

STATE OF OKLAHOMA

2nd Session of the 46th Legislature (1998)

HOUSE CONCURRENT  
RESOLUTION NO. 1088

By: Beutler of the House

and

Herbert of the Senate

AS INTRODUCED

A Concurrent Resolution memorializing Congress to enact legislation regarding the collection of sales tax by the United States Postal Service; requesting the Oklahoma Tax Commission to make certain study; and directing distribution.

WHEREAS, the United States Postal Service sells many non-postage-stamp items at post offices such as packaging materials and clothing items; and

WHEREAS, the United States Postal Service claims that each item sold by a post office relates in some fashion to the business of the United States Postal Service; and

WHEREAS, Oklahoma law provides that sales of property by the state and its political subdivisions are subject to sales tax; and

WHEREAS, the United States Postal Service does not collect and remit state and local sales tax on these nonpostage items; and

WHEREAS, according to the United States Postal Service this noncollection of sales tax is pursuant to the Supremacy Clause of the United States Constitution and the doctrine of intergovernmental tax immunity; and

WHEREAS, this tax policy by the United States Postal Service puts local retailers selling similar items at an economic disadvantage and has a negative impact on state and local coffers.

NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE 2ND SESSION OF THE 46TH OKLAHOMA LEGISLATURE, THE SENATE CONCURRING THEREIN:

THAT the Oklahoma Legislature hereby memorializes the United States Congress to either enact legislation to require the United States Postal Service to collect and remit state and local sales tax on nonpostage items sold at post offices or to prohibit the sale of such nonpostage items by post offices.

THAT the Oklahoma Legislature requests the Oklahoma Tax Commission to study and review the issue of noncollection of taxes by post offices and determine the options the state has in requiring the United States Postal Service to collect and remit sales tax.

THAT copies of this resolution be sent to each member of the Oklahoma Congressional Delegation, the Clerk of the United States House of Representatives, the Secretary of the United States Senate, the Postmaster General, and to each member of the Oklahoma Tax Commission.

46-2-9573

ARE