

STATE OF OKLAHOMA

1st Session of the 47th Legislature (1999)

COMMITTEE SUBSTITUTE
FOR ENGROSSED HOUSE
BILL 1467

By: Langmacher of the House

and

Monson of the Senate

COMMITTEE SUBSTITUTE

[revenue and taxation - amending 68 O.S., Section
1351 - Oklahoma Sales Tax Code - effective date -
emergency]

SECTION 1. AMENDATORY 68 O.S. 1991, Section 1351, is
amended to read as follows:

Section 1351. It is hereby declared that the intent of the
Legislature is that ~~this~~ the Oklahoma Sales Tax Code shall be
construed as amending, revising and renumbering the present statutes
relating to sales tax in respect to matters herein. It is further
hereby declared that the intent of the Legislature is that the
excise tax levy re-enacted herein and all other provisions of this
Code shall be construed as imposing a tax upon the sale of tangible
personal property and services, not otherwise exempted, to the
consumer.

SECTION 2. This act shall become effective July 1, 1999.

SECTION 3. It being immediately necessary for the preservation
of the public peace, health and safety, an emergency is hereby
declared to exist, by reason whereof this act shall take effect and
be in full force from and after its passage and approval.

47-1-1345

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