

STATE OF OKLAHOMA

2nd Session of the 47th Legislature (2000)

COMMITTEE SUBSTITUTE  
FOR ENGROSSED  
HOUSE BILL 1717

By: Smith (Dale), Pettigrew,  
Roggow and Winchester of  
the House

and

Shurden of the Senate

COMMITTEE SUBSTITUTE

[ wildlife funding - Oklahoma Wildlife Resource  
Funding Act - gross receipts tax - codification -  
effective date -

emergency ]

SECTION 1. NEW LAW A new section of law to be codified  
in the Oklahoma Statutes as Section 50200 of Title 68, unless there  
is created a duplication in numbering, reads as follows:

Sections 1 through 6 of this act shall be known and may be cited  
as the "Oklahoma Wildlife Resource Funding Act".

SECTION 2. NEW LAW A new section of law to be codified  
in the Oklahoma Statutes as Section 50201 of Title 68, unless there  
is created a duplication in numbering, reads as follows:

The Legislature hereby finds that there exists the need for  
adequate funding of current programs and additional programs  
administered by the Wildlife Conservation Commission to enhance the  
wildlife resources of this state and that additional funding is  
necessary to provide that enhancement which consequently will  
improve the quality of life for all Oklahomans and create jobs and  
ancillary economic growth within the state.

SECTION 3. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 50203 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. As used in the Oklahoma Wildlife Resource Funding Act:

1. "Commission" or "Tax Commission" means the Oklahoma Tax Commission;

2. "Department" means the Oklahoma Department of Wildlife Conservation;

3. "Gross receipts" means the total amount of consideration received from any sale specified in Section 4 of this act, whether in money or otherwise;

4. "Person" means and includes any individual, company, partnership, joint venture, joint agreement, association, mutual or otherwise, limited liability company, corporation, estate, public trust, business trust, or other trust, receiver or trustee appointed by any state or federal court or otherwise or syndicate or group or combination acting as a unit, in the plural or singular number; but does not include this state, any county, city, municipality, school district or any other political subdivision of the state, except as otherwise provided by this act;

5. "Sale" means the furnishing or rendering of services or the transfer of title or possession of tangible personal property specified in Section 50012 of this title; and

6. "Taxpayer" means any person making sales as specified in Section 4 of this act.

SECTION 4. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 50204 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. There is hereby levied a gross receipts tax of one-half of one percent (0.5%) on the gross receipts from the sales of the following:

1. Sales of hunting equipment and auxiliary hunting equipment;

2. Sales of fishing equipment and auxiliary fishing equipment;  
and

3. Sales of wildlife watching equipment and auxiliary wildlife watching equipment.

B. The tax levied pursuant to the Oklahoma Wildlife Resource Funding Act shall not apply to gross receipts from the sale of any item exempt from state sales taxes.

C. All taxes levied pursuant to the Oklahoma Wildlife Resource Funding Act shall be collected by the Oklahoma Tax Commission and apportioned to the Wildlife Conservation Fund created in Section 3-302 of Title 29 of the Oklahoma Statutes for such purposes as are provided by law; provided, it is the intent of the Legislature that the Wildlife Conservation Commission shall first use such funds for the purposes of:

1. Increasing the compensation of game wardens so that they receive a level of compensation comparable with that received by members of the Oklahoma Highway Patrol, pursuant to the provisions of Section 2-105.4 of Title 47 of the Oklahoma Statutes, commensurate with their qualifications and experience; and

2. Increasing the compensation of field personnel of the Department to retain and attract qualified personnel.

D. The monies collected from the tax levied pursuant to the provisions of this section shall be in addition to all other revenues and funds received by the Oklahoma Department of Wildlife Conservation.

SECTION 5. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 50205 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. The tax levied pursuant to the provisions of the Oklahoma Wildlife Resource Funding Act shall be due and payable by the taxpayer on the first day of each month immediately following the month of receipt, except as provided in this section.

B. For the purpose of ascertaining the amount of the tax payable pursuant to the provisions of the Oklahoma Wildlife Resource Funding Act, it shall be the duty of all taxpayers, on or before the fifteenth day of each month, to deliver to the Oklahoma Tax Commission, upon forms prescribed and furnished by it, gross receipts tax reports signed under oath, which shall include:

1. The name of the taxpayer;

2. The taxpayer's permit number issued pursuant to the Oklahoma Sales Tax Code;

3. Gross receipts from all sales, as specified in subsection A of Section 3 of this act, during the preceding calendar month; and

4. Such further information as the Oklahoma Tax Commission may require to enable it to compute correctly and collect the tax levied pursuant to the Oklahoma Wildlife Resource Funding Act.

C. In addition to the information required on reports, the Oklahoma Tax Commission may request and the taxpayer shall furnish any information deemed necessary for a correct computation of the tax levied pursuant to the Oklahoma Wildlife Resource Funding Act.

D. Such taxpayer shall compute and pay to the Oklahoma Tax Commission the required tax due for the preceding calendar month, the payment of the tax to accompany the reports required pursuant to this section. If the payment of such tax is not postmarked or delivered to the Oklahoma Tax Commission on or before the fifteenth of such month, the tax shall be delinquent from such date.

E. It shall be the duty of every taxpayer required to make a gross receipts tax report and pay any tax pursuant to the provisions of the Oklahoma Wildlife Resource Funding Act to keep and preserve suitable records of the gross sales and other pertinent records and documents which may be necessary to determine the amount of tax due as will substantiate and prove the accuracy of such reports. All such records shall be preserved for a period of three (3) years, unless the Oklahoma Tax Commission, in writing, has authorized their

destruction or disposal at an earlier date, and shall be open to examination at any time by the Oklahoma Tax Commission or by any of its authorized employees.

F. If the amount of tax due pursuant to the provisions of Section 4 of this act is Six Hundred Dollars (\$600.00) or less for the preceding calendar year, the taxpayer may file semiannual reports and remit the taxes due thereunder to the Tax Commission on or before January 15 and July 15 of each year for the preceding six-month period. If not paid on or before the fifteenth day of such month, the tax shall be delinquent.

SECTION 6. This act shall become effective July 1, 2000.

SECTION 7. 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.

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