

STATE OF OKLAHOMA

2nd Session of the 47th Legislature (2000)

HOUSE JOINT  
RESOLUTION HJR1050

By: Adair

AS INTRODUCED

A Joint Resolution creating the Special Advisory Committee Studying Internet Taxation; providing for membership, organization, meetings and staffing thereof; authorizing reimbursement for travel expenses; specifying duties of committee; requiring certain findings or recommendations; providing for termination of committee; directing distribution; and declaring an emergency.

WHEREAS, the United States and the global economy is rapidly changing with the increase in electronic commerce; and

WHEREAS, the tax system has not kept pace with such changes resulting in a complicated and burdensome system on multistate sellers; and

WHEREAS, in order to promote fairness and equity, it is vital to develop a more simple and uniform system of state and local sales and use taxation that significantly reduces the burden on retailers, preserves the state and local sovereignty, and enhances the ability of this state to compete in the global economy.

NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES AND THE SENATE OF THE 2ND SESSION OF THE 47TH OKLAHOMA LEGISLATURE:

SECTION 1. A. There shall be created the Special Advisory Committee Studying Internet Taxation.

B. The Committee shall consist of the following members:

1. Three members of the House of Representatives, to be appointed by the Speaker of the House of Representatives, one of whom shall be the chairperson of the Committee;

2. Three members of the Senate to be appointed by the President Pro Tempore of the Senate, one of whom shall be the vice-chairperson;

3. The Chairperson of the Oklahoma Tax Commission, or a designee;

4. The Director of the Office of State Finance, or a designee;

5. The Administrator of the Oklahoma Department of Consumer Credit, or a designee;

6. A representative from the Oklahoma Municipal League;

7. A representative from the Association of County Commissioners of Oklahoma;

8. A representative from the Oklahoma Retail Merchants Association;

9. A representative from The State Chamber;

10. Two members appointed by the Governor, one of whom shall represent various business interests and one of whom shall represent consumers in this state;

11. Two members appointed by the Speaker of the House of Representatives, one of whom shall represent businesses which utilize the internet as a substantial source of sales and one of whom shall represent mail delivery services in this state; and

12. Two members appointed by the President Pro Tempore of the Senate, one of whom shall represent credit card companies and one of whom shall represent the electronic commerce industry in this state.

All appointments pursuant to this subsection shall be made no later than August 1, 2000.

C. The Committee shall meet at such times and places as it deems necessary to perform its duties as specified in this section. Meetings shall be held at the call of the chair and shall be conducted in accordance with the Oklahoma Open Meeting Act.

D. Legislative members of the Committee shall be reimbursed by their appointing authorities for necessary travel expenses incurred

in the performance of their duties in accordance with Section 456 of Title 74 of the Oklahoma Statutes. All other members of the Committee shall be reimbursed by their appointing authorities for necessary travel expenses incurred in the performance of their duties in accordance with the State Travel Reimbursement Act.

E. The Oklahoma Tax Commission and the House of Representatives and Senate staff shall provide such staff support as is required by the Committee.

F. The duties of the Committee shall be as follows:

1. To review the current state and local taxing system in relation to the rapidly changing global electronic commerce;

2. To study the impact of the internet on the state and local sales and use tax system and determine whether substantial changes are necessary in the state and local sales and use tax system in order to promote equity and fairness among consumers and intrastate and interstate retailers;

3. To determine whether the state can develop a sales and use tax system for internet sales, or whether the federal government will have to develop a taxing system for internet sales; and

4. To review the constitutional provisions, laws, and procedures relating to the state and local sales and use tax system to determine what changes, if any, are necessary in order for sales and use taxes to be fair and equitable taxes and continue to be an integral part of the state and local revenue system.

G. The Committee shall set forth its finding or recommendations in a report to the Governor and the Legislature no later than December 1, 2000. The Committee shall be terminated as of December 1, 2000.

SECTION 2. The Secretary of State shall distribute copies of this resolution to each of the named governmental officials and organizations set forth in Section 1 of this act.

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.

47-2-7782          JAF          6/12/15