STATE OF OKLAHOMA

2nd Session of the 47th Legislature (2000)

SENATE BILL 815 By: Helton

AS INTRODUCED

An Act relating to revenue and taxation; providing for exemption from sales tax on certain sales; providing certain limitations; specifying certain items to which the exemption does not apply; requiring Oklahoma Tax Commission to promulgate certain rules; requiring certain affidavit; providing certain penalty; providing for codification; and declaring an emergency.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 1357.9 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. The sale of an article of clothing or footwear designed to be worn on or about the human body is hereby specifically exempted from the taxes imposed by Section 1350 et seq. of Title 68 of the Oklahoma Statutes if:

1. The sales price of the article is less than One Hundred Dollars ($100.00); and

2. The sale takes place during a period beginning at 12:01 a.m. on the first Friday in August and ending at 12 midnight on the following Sunday.

B. The sale of items required or recommended by a public or private elementary or secondary school in this state to be purchased by or on behalf of a student thereof is hereby specifically exempted from the taxes imposed by Section 1350 et seq. of Title 68 of the Oklahoma Statutes if:

1. Such items will be used or consumed during the school year by such student; and

2. The sale takes place during a period beginning at 12:01 a.m. on the first Friday in August and ending at 12 midnight on the following Sunday.

C. This section does not apply to:

1. Any special clothing, footwear or other item that is primarily designed for athletic activity or protective use and that is not normally worn except when used for the athletic activity or protective use for which it is designed;

2. Accessories, including jewelry, handbags, luggage, umbrellas, wallets, watches, and similar items carried on or about the human body, without regard to whether worn on the body in a manner characteristic of clothing;

3. The rental of clothing or footwear; and

4. Backpacks, lunch boxes, tote bags or other containers, devices or items which are not specifically required by a school to be purchased by or on behalf of a student thereof.

The Oklahoma Tax Commission shall promulgate rules specifying items subject to the provisions of this section and such other rules as may be necessary to administer the provisions of this section.

D. Any person claiming the exemption provided for herein shall sign an affidavit attesting to the fact that the item or items purchased without payment of the tax levied pursuant to the provisions of Section 1350 et seq. of Title 68 of the Oklahoma Statutes is or are purchased for the purpose enumerated herein and in compliance with the provisions of this section. Any person who signs an affidavit required pursuant to the provisions of this subsection when such person does not believe the information in the affidavit is true or knows that it is not true, upon conviction, shall be guilty of perjury and shall be punished as provided for by law.

E. Notwithstanding any other provision of law, the governing body of a local taxing authority, on or after January 1, 2001, may repeal the application of this exemption to any sales tax enacted by such local taxing authority.

SECTION 2. 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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