

COMMITTEE REPORT
HOUSE OF REPRESENTATIVES
State of Oklahoma

February 21, 2002

MR. SPEAKER: We, your Committee on Revenue and
Taxation

to whom was referred House Bill 2736
by: Deutschendorf

—
entitled

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 1352, which relates to definitions in the Oklahoma Sales Tax Code; providing definition related to certain transactions involving the internet; providing an effective date; and declaring an emergency.

beg leave to report that we had the same under consideration and herewith return the same therefor with the recommendation that it

DO PASS AS AMENDED and coauthored by Robinson (Principal Senate Author)

AMENDMENT:

Page 5, Section 1:

by deleting the word "and" on line 14;

by inserting the word "and" after the comma ",", on line 19;

and on line 19½ by adding a new division (6) to read as follows:

"(6) the revenue derived from the sales tax levies applicable at the point of sale shall be distributed to the relevant taxing jurisdictions at the purchaser's location,"

Clay Pope, Chairman