

CS for EHJR 1008

1 THE STATE SENATE
2 Tuesday, April 3, 2001

3 Committee Substitute for
4 ENGROSSED
5 House Joint
6 Resolution No. 1008

7 COMMITTEE SUBSTITUTE FOR ENGROSSED HOUSE JOINT RESOLUTION NO. 1008 -
8 By: SMITH (Dale) of the House and SHURDEN of the Senate.

9 [revenue and taxation - Oklahoma Wildlife Resource Funding
10 Act - ballot title -
11 filing]

12 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES AND THE SENATE OF THE
13 1ST SESSION OF THE 48TH OKLAHOMA LEGISLATURE:

14 SECTION 1. Pursuant to Section 3 of Article V of the Oklahoma
15 Constitution, there is hereby ordered the following legislative
16 referendum which shall be filed with the Secretary of State and
17 addressed to the Governor, who shall submit the same to the people
18 for their approval or rejection at the next General Election.

19 SECTION 2. NEW LAW A new section of law to be codified
20 in the Oklahoma Statutes as Section 50200 of Title 68, unless there
21 is created a duplication in numbering, reads as follows:

22 Sections 2 through 6 of this act shall be known and may be cited
23 as the "Oklahoma Wildlife Resource Funding Act".

1 SECTION 3. NEW LAW A new section of law to be codified
2 in the Oklahoma Statutes as Section 50201 of Title 68, unless there
3 is created a duplication in numbering, reads as follows:

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

11 SECTION 4. NEW LAW A new section of law to be codified
12 in the Oklahoma Statutes as Section 50202 of Title 68, unless there
13 is created a duplication in numbering, reads as follows:

14 As used in the Oklahoma Wildlife Resource Funding Act:

- 15 1. "Commission" or "Tax Commission" means the Oklahoma Tax
16 Commission;
- 17 2. "Department" means the Department of Wildlife Conservation;
- 18 3. "Gross receipts" means the total amount of consideration
19 received from any sale specified in Section 5 of this act, whether
20 in money or otherwise;
- 21 4. "Person" means and includes any individual, company,
22 partnership, joint venture, joint agreement, association, mutual or
23 otherwise, limited liability company, corporation, estate, public

1 trust, business trust, or other trust, receiver or trustee appointed
2 by any state or federal court or otherwise or syndicate or group or
3 combination acting as a unit, in the plural or singular number; but
4 does not include this state, any county, city, municipality, school
5 district or any other political subdivision of the state, except as
6 otherwise provided by this act;

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

10 6. "Taxpayer" means any person making sales as specified in
11 Section 5 of this act.

12 SECTION 5. NEW LAW A new section of law to be codified
13 in the Oklahoma Statutes as Section 50203 of Title 68, unless there
14 is created a duplication in numbering, reads as follows:

15 A. There is hereby levied a gross receipts tax of one and
16 one-half percent (1 1/2%) on the gross receipts from the sales of
17 the following:

18 1. Sales of hunting equipment and auxiliary hunting equipment;

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

20 and

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

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

4 C. All taxes levied pursuant to the Oklahoma Wildlife Resource
5 Funding Act shall be collected by the Oklahoma Tax Commission and
6 apportioned to the Wildlife Conservation Fund created in Section 3-
7 302 of Title 29 of the Oklahoma Statutes for such purposes as are
8 provided by law.

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

13 SECTION 6. NEW LAW A new section of law to be codified
14 in the Oklahoma Statutes as Section 50204 of Title 68, unless there
15 is created a duplication in numbering, reads as follows:

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

20 B. For the purpose of ascertaining the amount of the tax
21 payable pursuant to the provisions of the Oklahoma Wildlife Resource
22 Funding Act, it shall be the duty of all taxpayers, on or before the
23 fifteenth day of each month, to deliver to the Oklahoma Tax

1 Commission, upon forms prescribed and furnished by it, gross
2 receipts tax reports signed under oath, which shall include:

3 1. The name of the taxpayer;

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

6 3. Gross receipts from all sales, as specified in Section 5 of
7 this act, during the preceding calendar month; and

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

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

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

21 E. It shall be the duty of every taxpayer required to make a
22 gross receipts tax report and pay any tax pursuant to the provisions
23 of the Oklahoma Wildlife Resource Funding Act to keep and preserve

1 suitable records of the gross sales and other pertinent records and
2 documents which may be necessary to determine the amount of tax due
3 as will substantiate and prove the accuracy of such reports. All
4 such records shall be preserved for a period of three (3) years,
5 unless the Tax Commission, in writing, has authorized their
6 destruction or disposal at an earlier date, and shall be open to
7 examination at any time by the Tax Commission or by any of its
8 authorized employees.

9 F. If the amount of tax due pursuant to the provisions of
10 Section 5 of this act is Six Hundred Dollars (\$600.00) or less for
11 the preceding calendar year, the taxpayer may file semiannual
12 reports and remit the taxes due thereunder to the Tax Commission on
13 or before January 15 and July 15 of each year for the preceding six-
14 month period. If not paid on or before the fifteenth day of such
15 month, the tax shall be delinquent.

16 SECTION 7. The Ballot Title for the proposed statutes as set
17 forth in SECTIONS 2 through 6 of this resolution shall be in the
18 following form:

19 BALLOT TITLE
20 Legislative Referendum No. _____ State Question No. _____

21 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

22 This measure creates the Oklahoma Wildlife Resource Funding Act.

23 The measure levies a new sales tax on hunting, fishing and

1 wildlife watching equipment. The new tax will be one and one
2 half percent on the sale of such equipment. Revenue from the
3 tax will be used to fund wildlife programs. The revenue will
4 also be used to improve wildlife resources in the state. The
5 revenue will go to the Department of Wildlife Conservation.
6 Taxpayers, who sell the equipment, will give the Tax Commission
7 tax reports which include information so that the tax may be
8 computed. Certain dates are set in the act for filing the
9 reports and paying the tax.

10 SHALL THIS ACT BE APPROVED BY THE PEOPLE?

11 YES, FOR THE ACT

12 NO, AGAINST THE ACT

13 SECTION 8. The President Pro Tempore of the Senate shall,
14 immediately after the passage of this order for legislative
15 referendum, prepare and file in accordance with Section 3 of Article
16 V of the Oklahoma Constitution one copy of this order for
17 legislative referendum, including the Ballot Title set forth in
18 SECTION 7 hereof, with the Secretary of State and one copy with the
19 Attorney General.

20 COMMITTEE REPORT BY: COMMITTEE ON FINANCE, dated 3-27-01 - DO PASS,
21 As Amended.