

SB 653

Senate Bill No. 653
As Amended

SENATE BILL NO. 653 - By: ROBINSON of the Senate and STAGGS of the House.

[revenue and taxation - exemptions - limitations - penalty
- codification - 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 Saturday in the months of September, October, November and December and ending at 12 midnight on the following day.

B. The sale of items required or recommended by a public or private elementary or secondary school in this state to be purchased

1 by or on behalf of a student thereof is hereby specifically exempted
2 from the taxes imposed by Section 1350 et seq. of Title 68 of the
3 Oklahoma Statutes if:

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

6 2. The sale takes place during a period beginning at 12:01
7 a.m. on the first Saturday in the months of September, October,
8 November or December and ending at 12 midnight on the following day.

9 C. This section does not apply to:

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

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

18 3. The rental of clothing or footwear; and

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

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

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

15 SECTION 2. It being immediately necessary for the preservation
16 of the public peace, health and safety, an emergency is hereby
17 declared to exist, by reason whereof this act shall take effect and
18 be in full force from and after its passage and approval.

19 COMMITTEE REPORT BY: COMMITTEE ON FINANCE, dated 2-13-01 - DO PASS,
20 As Amended and Coauthored.