

An Act relating to revenue and taxation; creating the Simplified Sales and Use Tax Administration Act; defining terms; stating legislative findings; requiring state to enter into certain multistate discussions and providing for representation thereto; authorizing Oklahoma Tax Commission to enter into Streamlined Sales and Use Tax Agreement under certain circumstances; specifying authority of Tax Commission; providing for effect, construction and implementation of agreement; specifying certain requirements applicable to certified service providers and sellers; providing for liability for sales or use taxes on certain transactions; specifying responsibilities and liability of person providing certified automatic system or proprietary system; providing for codification; and providing an effective date.