

STATE OF OKLAHOMA

1st Session of the 48th Legislature (2001)

HOUSE BILL HB1459

By: Pope (Clay)

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 1351, which relates to intent of the Oklahoma Sales Tax Code; clarifying reference; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 1991, Section 1351, is amended to read as follows:

Section 1351. It is hereby declared that the intent of the Legislature is that ~~this~~ the Oklahoma Sales Tax Code shall be construed as amending, revising and renumbering the present statutes relating to sales tax in respect to matters herein. It is further hereby declared that the intent of the Legislature is that the excise tax levy re-enacted herein and all other provisions of this Code shall be construed as imposing a tax upon the sale of tangible personal property and services, not otherwise exempted, to the consumer.

SECTION 2. This act shall become effective November 1, 2001.

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