

STATE OF OKLAHOMA

2nd Session of the 48th Legislature (2002)

HOUSE BILL HB2776

By: Sweeden

AS INTRODUCED

An Act relating to revenue and taxation; providing exemption from state sales tax for certain items; mandating certain age or physical requirements be met to qualify for exemption; requiring promulgation of rules by Oklahoma Tax Commission; providing for codification; providing an effective date; and declaring an 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. There are hereby specifically exempted from the tax levied by Section 1354 of Title 68 of the Oklahoma Statutes:

1. Sales of food or food products to consumers who are sixty-five (65) years of age or older or physically disabled;
2. Sales of over-the-counter medicines to consumers who are sixty-five (65) years of age or older or physically disabled; and
3. Sales of hearing aids, eyeglasses, contact lenses, and dentures to consumers who are sixty-five (65) years of age or older or are physically disabled.

B. The Oklahoma Tax Commission shall promulgate rules providing definitions for "food", "food products", "over-the-counter medicines", "hearing aids", "eyeglasses", "contact lenses" and "dentures". The Oklahoma Tax Commission shall promulgate rules providing acceptable methods for providing proof of age and physical condition to vendors.

SECTION 2. This act shall become effective July 1, 2002.

SECTION 3. It being immediately necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

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