

STATE OF OKLAHOMA

1st Session of the 48th Legislature (2001)

HOUSE JOINT
RESOLUTION HJR1008

By: Smith (Dale)

AS INTRODUCED

A Joint Resolution directing the Secretary of State to refer to the people for their approval or rejection a proposed act relating to revenue and taxation; creating the Oklahoma Wildlife Resources Funding Act; stating need for funding of certain wildlife programs and enhancement of wildlife resources; providing definitions; imposing a gross receipts tax on the sale of hunting, fishing, and wildlife watching equipment; providing certain exemptions; providing for apportionment of funds; making tax additional funding for the Oklahoma Department of Wildlife Conservation; providing due date; requiring taxpayers to file a gross receipts tax report; listing contents of the report; providing for delinquent payment; requiring taxpayers to keep certain records for certain period of time; allowing semiannual filing in certain circumstances; providing for codification; providing ballot title; and directing filing.

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

SECTION 1. The Secretary of State shall refer to the people for their approval or rejection, as and in the manner provided by law, the following proposed statutes.

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

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

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

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

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

As used in the Oklahoma Wildlife Resource Funding Act:

1. "Commission" or "Tax Commission" means the Oklahoma Tax Commission;

2. "Department" means the Oklahoma Department of Wildlife Conservation;

3. "Gross receipts" means the total amount of consideration received from any sale specified in Section 5 of this act, whether in money or otherwise;

4. "Person" means and includes any individual, company, partnership, joint venture, joint agreement, association, mutual or otherwise, limited liability company, corporation, estate, public trust, business trust, or other trust, receiver or trustee appointed by any state or federal court or otherwise or syndicate or group or combination acting as a unit, in the plural or singular number; but does not include this state, any county, city, municipality, school district or any other political subdivision of the state, except as otherwise provided by this act;

5. "Sale" means the furnishing or rendering of services or the transfer of title or possession of tangible personal property specified in Section 50012 of Title 68 of the Oklahoma Statutes; and

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

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

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

1. Sales of hunting equipment and auxiliary hunting equipment;
2. Sales of fishing equipment and auxiliary fishing equipment;

and

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

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

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

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

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

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

B. For the purpose of ascertaining the amount of the tax payable pursuant to the provisions of the Oklahoma Wildlife Resource Funding Act, it shall be the duty of all taxpayers, on or before the fifteenth day of each month, to deliver to the Tax Commission, upon forms prescribed and furnished by it, gross receipts tax reports signed under oath, which shall include:

1. The name of the taxpayer;

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

3. Gross receipts from all sales, as specified in Section 4 of this act, during the preceding calendar month; and

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

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

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

E. It shall be the duty of every taxpayer required to make a gross receipts tax report and pay any tax pursuant to the provisions of the Oklahoma Wildlife Resource Funding Act to keep and preserve suitable records of the gross sales and other pertinent records and

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

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

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

BALLOT TITLE

Legislative Referendum No. _____ State Question No. _____

THE GIST OF THE PROPOSITION IS AS FOLLOWS:

This measure creates the Oklahoma Wildlife Resource Funding Act. The measure levies a new sales tax on hunting, fishing and wildlife watching equipment. The new tax will be one and one half percent on the sale of such equipment. Revenue from the tax will be used to fund wildlife programs. The revenue will also be used to improve wildlife resources in the state. The revenue will go to the Oklahoma Department of Wildlife Conservation. Taxpayers, who sell the equipment, will give the Tax Commission tax reports which include information so that the tax may be computed. Certain dates are set in the act for filing the reports and paying the tax.

SHALL THIS AMENDMENT BE APPROVED BY THE PEOPLE?

YES, FOR THE AMENDMENT

NO, AGAINST THE AMENDMENT

SECTION 8. The Chief Clerk of the House of Representatives, immediately after the passage of this resolution, shall prepare and file one copy thereof, including the Ballot Title set forth in SECTION 7 hereof, with the Secretary of State and one copy with the Attorney General.

48-1-5341 KB 6/12/15