

STATE OF OKLAHOMA

1st Session of the 48th Legislature (2001)

SENATE BILL 523

By: Herbert

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 1363, as amended by Section 64, Chapter 345, O.S.L. 1996 (68 O.S. Supp. 2000, Section 1363), which relates to sales taxes; clarifying language; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 1991, Section 1363, as amended by Section 64, Chapter 345, O.S.L. 1996 (68 O.S. Supp. 2000, Section 1363), is amended to read as follows:

Section 1363. Classification of vendors.

For the purpose of this article, all vendors are classified into five groups:

1. Group One, vendors who are regularly and continuously engaged in a business at an established place of business and make sales subject to this article;
2. Group Two, vendors who occasionally make sales or become subject to this article;
3. Group Three, vendors who are transient persons, firms or corporations and make seasonal sales or in any manner become subject to this article, or vendors, either within or without this state, who make sales, subject to this article, through peddlers, solicitors or other ~~salesmen~~ salespersons who do not have established places of business in this state;
4. Group Four, vendors who continuously, regularly or systematically engage in retail sales to the Oklahoma consumer by solicitation through display of products by advertisement in

newspapers, or radio or television media located in this state and make sales subject to this article; or vendors who continuously, regularly or systematically engage in retail sales to the consumer within Oklahoma by solicitation by advertisement through mail order or catalog publications; and

5. Group Five, vendors who hold a valid license pursuant to Section ~~33~~ 500.33 of this ~~act~~ title remitting sales tax based upon the use of motor fuel or diesel fuel as a sale defined pursuant to Section 1352 of this title.

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

48-1-985

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