

STATE OF OKLAHOMA

2nd Session of the 48th Legislature (2002)

SENATE  
RESOLUTION 45

By: Kerr

AS INTRODUCED

A Resolution supporting Oklahoma's Congressional Delegation in their efforts urging the Internal Revenue Service to fairly assess all recreational towing vehicles to level the competitive playing field in the market; and directing distribution.

WHEREAS, in June 2000 the United States Internal Revenue Service (IRS) issued rulings imposing the Federal Excise Tax on recreational towing vehicles; and

WHEREAS, Clinton, Oklahoma, is the home of a major manufacturing facility of this type of vehicle. This rural Oklahoma manufacturing facility has complied with the IRS ruling; and

WHEREAS, nationwide, no other recreational towing vehicle manufacturer has complied with the IRS ruling. Contrary to this ruling, other recreational towing manufacturers do not collect and remit the Federal Excise Tax on this type of vehicle; and

WHEREAS, this inequity results in approximately \$10,000 difference in vehicle selling price to the consumer, which causes the Oklahoma manufacturer to be noncompetitive; and

WHEREAS, this inequity in the collection of taxes threatens approximately 150 jobs in rural Western Oklahoma.

NOW, THEREFORE, BE IT RESOLVED BY THE SENATE OF THE 2ND SESSION OF THE 48TH OKLAHOMA LEGISLATURE:

THAT the Oklahoma State Senate supports the efforts of the Oklahoma Congressional Delegation in urging the Internal Revenue Service (IRS) to identify, examine, and assess all manufacturers,

fabricators, wholesalers, and retailers of recreational towing vehicles, thereby leveling the competitive playing field in the marketing of these vehicles.

THAT a copy of this resolution be distributed to Oklahoma's Congressional Delegation.

48-2-3340

THC

6/12/2015 11:28:14 AM