

ENGROSSED SENATE
BILL NO. 1121

By: Rabon of the Senate
and
Pope of the House

[revenue and taxation - modifying procedures -
effective date]

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

SECTION 1. AMENDATORY 68 O.S. 2001, Section 1356.1, is amended to read as follows:

Section 1356.1 (A) In order to qualify for any exemption authorized by ~~subsection (P)~~ paragraph 17 of Section 1356 of ~~Title 68 of the Oklahoma Statutes~~ this title, at the time of sale, the person to whom the sale is made may be required to furnish the vendor proof of eligibility for such exemption as required by this section.

(B) All vendors shall honor the proof of eligibility for sales tax exemption as authorized by this section and sales to a person providing such proof shall be exempt from the tax levied by this article.

(C) A fire department organized pursuant to Section 592 of Title 18 of the Oklahoma Statutes may obtain one ~~or more cards~~ card, the size and design of which shall be prescribed by the Oklahoma Tax Commission, which shall constitute proof of eligibility for sales tax exemptions authorized by ~~subsection (P)~~ paragraph 17 of Section 1356 of ~~Title 68 of the Oklahoma Statutes~~ this title. Such card may be obtained upon application to the Tax Commission on a form prescribed by the Tax Commission. ~~The fire department shall list on such application the persons to whom cards shall be issued, and no other person shall be authorized to make purchases exempt from sales~~

1 ~~tax on behalf of the fire department.~~ The application shall contain
2 such other information as may be required by the ~~Oklahoma~~ Tax
3 Commission. Upon approval by the Tax Commission, the fire
4 department shall be issued one ~~or more cards~~ card as prescribed by
5 this section. The ~~cards~~ card shall be renewable ~~annually~~ every
6 three (3) years upon application therefor, as provided by this
7 section, to the Tax Commission.

8 SECTION 2. This act shall become effective November 1, 2004.

9 Passed the Senate the 3rd day of March, 2004.

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Presiding Officer of the Senate

13 Passed the House of Representatives the ____ day of _____,
14 2004.

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18 Presiding Officer of the House
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