

By: Shurden of the Senate
and
Leist of the House

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 500.14, which relates to the Motor Fuel Tax Code; specifying amount of certain exemption; providing for claim of greater amount upon presentation of certain evidence; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 2001, Section 500.14, is amended to read as follows:

Section 500.14 A. 1. The exemption for use pursuant to paragraph 11 of Section ~~10 of this act~~ 500.10 of this title shall be perfected by a refund claim filed by the consumer who shall provide evidence of an allocation of use satisfactory to the Oklahoma Tax Commission.

2. The exemption for a consumer who claims a refund pursuant to paragraph 1 of this subsection for tax paid on fuel used to operate trucks designed, equipped and used exclusively for garbage, refuse or solid waste disposal shall be thirty-five percent (35%) of the tax paid on such fuel; provided, the taxpayer may claim an amount greater than thirty-five percent (35%) if the taxpayer supplies evidence of an allocation of use for a tax exempt purpose satisfactory to the Tax Commission of an amount greater than thirty-five percent (35%).

B. The exemption for motor fuel pursuant to paragraphs 14 and 15 of Section ~~10 of this act~~ 500.10 of this title which fuel was purchased tax paid for a taxable use and was, after the purchase, contaminated by the presence of a dye or marker or subject to a

sudden and unexpected casualty loss shall be refunded to the person responsible for the contamination or loss event upon application therefor and on proof shown acceptable to the Tax Commission.

C. Motor fuel tax that has otherwise been erroneously paid by a person shall be refunded by the Tax Commission upon proof shown satisfactory to the Tax Commission. The authority of the Tax Commission under this section shall be broadly construed to prevent unjust and unintended payment of taxes on exempt uses or by exempt users.

D. The consumer shall apply for a refund with respect to motor fuel purchased by the consumer for consumption in an exempt use described under paragraphs 8 and 13 of Section ~~10 of this act~~ 500.10 of this title as to which the tax imposed by this act had been previously paid and no refund previously issued.

E. The exemption from taxation set forth in paragraph 10 of Section ~~10 of this act~~ 500.10 of this title shall be perfected by the consumer applying for a refund with respect to motor fuel purchased by the consumer for consumption as to which the tax imposed by this act had been previously paid and no refund previously issued. The Tax Commission shall promulgate any necessary rules to administer this exemption.

F. Motor fuel tax that has been paid more than once with respect to the same gallon of motor fuel shall be refunded by the Tax Commission to the person who last paid the tax upon proof satisfactory to the Tax Commission.

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

Passed the Senate the 2nd day of March, 2004.

Presiding Officer of the Senate

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

Presiding Officer of the House
of Representatives