

STATE OF OKLAHOMA

1st Session of the 49th Legislature (2003)

HOUSE BILL HB1712

By: Pope

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 1354.18, which relates to the Simplified Sales and Use Tax Administration Act; eliminating requirements for authorization of certain agreement; providing an effective date; and declaring an emergency.

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

SECTION 1. AMENDATORY 68 O.S. 2001, Section 1354.18, is amended to read as follows:

Section 1354.18 The Oklahoma Tax Commission is authorized and directed to enter into the Streamlined Sales and Use Tax Agreement with one or more states to simplify and modernize sales and use tax administration in order to substantially reduce the burden of tax compliance for all sellers and for all types of commerce ~~at such time as the Legislature directs the Tax Commission to do so or at such time as the Legislature amends the Oklahoma Sales Tax Code and the Oklahoma Use Tax Code to conform with the provisions of the Agreement.~~ In furtherance of the Agreement, the Tax Commission is authorized to act jointly with other states that are members of the Agreement to establish standards for certification of a certified service provider and certified automated system and establish performance standards for multistate sellers.

The Tax Commission is further authorized to take other actions reasonably required to implement the provisions set forth in ~~this act~~ the Simplified Sales and Use Tax Administration Act, including, but not limited to, the promulgation of rules and the joint

procurement, with other member states, of goods and services in furtherance of the cooperative agreement.

The Tax Commission or the Tax Commission's designee is authorized to represent this state before the other states that are signatories to the Agreement.

SECTION 2. This act shall become effective July 1, 2003.

SECTION 3. It being immediately necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

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