

STATE OF OKLAHOMA

2nd Session of the 49th Legislature (2004)

HOUSE BILL HB2190:

Tibbs

AS INTRODUCED

An Act relating to revenue and taxation; providing exemption from sales tax for certain eligible foods; defining terms; providing for codification; and providing an effective date.

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

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 1357.10 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. Beginning January 1, 2005, sales of all baby food, bread, infant formula and milk shall be exempt from the tax levied pursuant to Section 1354 of Title 68 of the Oklahoma Statutes.

B. For purposes of this section:

1. "Bread" means the foods commonly known and described as white or wheat bread and rolls, including, but not restricted to, Vienna bread, French bread, and Italian bread and rolls of the semibread dough type, such as soft rolls, hamburger, hot dog, parker house and hard rolls, such as Vienna and Kaiser, all made without fillings or icings, but shall not include sweet, yeast-raised rolls or sweet buns, cinnamon rolls or buns, or butterfly rolls;

2. "Baby food" means any food manufactured, packaged, and labeled specifically for sale for consumption by a child under the age of two (2) years;

3. "Infant formula" means a food which purports to be or is represented for special dietary use solely as a food for infants by

reason of its simulation of human milk or its suitability as a complete or partial substitute for human milk; and

4. "Milk" means the lacteal secretion of cows and includes all skim, butterfat, or other constituents obtained from separation or any other process.

SECTION 2. This act shall become effective January 1, 2005.

49-2-8109            DLW            12/31/03