

STATE OF OKLAHOMA

1st Session of the 50th Legislature (2005)

HOUSE BILL 1789

By: Dank

AS INTRODUCED

An Act relating to unfair trade practices; enacting the Fair Competition Act; defining terms; providing certain business entities relieved of requirement to collect state sales tax; providing for codification; providing for noncodification; 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 not to be codified in the Oklahoma Statutes reads as follows:

This act shall be known and may be cited as the "Fair Competition Act".

SECTION 2. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 1354.1-1a of Title 68, unless there is created a duplication in numbering, reads as follows:

A. As used in this section:

1. "Close proximity to Indian country" means a parcel of real property located within twenty-five (25) miles of the nearest point of the business location of a for-profit business entity doing business outside of Indian country; and

2. "Indian country" means those areas of property located within the border of the State of Oklahoma held in trust by the Bureau of Indian Affairs of the United States Department of the Interior for the benefit of a federally recognized Indian tribe;

B. Notwithstanding any other provision of the Oklahoma Sales Tax Code to the contrary, a business located in close proximity to a for-profit business activity located in Indian country that would

be required to collect sales tax if it were not located within Indian country shall not be required to collect the Oklahoma Sales Tax on items of tangible personal property or services sold by such business outside of Indian country even if the sales made by such business entity would otherwise be subject to the levy of sales tax imposed pursuant to Section 1354 of Title 68 of the Oklahoma Statutes.

SECTION 3. This act shall become effective November 1, 2005.

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