

STATE OF OKLAHOMA

1st Session of the 50th Legislature (2005)

HOUSE BILL 1825

By: Miller (Ray)

AS INTRODUCED

An Act relating to the Oklahoma Charity Games Act; amending 3A O.S. 2001, Section 421, as amended by Section 1, Chapter 330, O.S.L. 2004 (3A O.S. Supp. 2004, Section 421), which relates to taxes levied pursuant to the Oklahoma Charity Games Act; expanding exception from taxation; and providing an effective date.

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

SECTION 1. AMENDATORY 3A O.S. 2001, Section 421, as amended by Section 1, Chapter 330, O.S.L. 2004 (3A O.S. Supp. 2004, Section 421), is amended to read as follows:

Section 421. A. Except as provided in subsection D of this section, there is hereby levied a tax in the amount of one cent (\$0.01) upon each bingo face and each U-PIK-EM bingo game set sold in this state to be paid by the distributor.

B. Except as provided in subsection D of this section, there is hereby levied upon each breakopen ticket game sold in this state a tax in the amount of ten percent (10%) on the gross receipts of the retail sales value to be paid by the distributor. For purposes of this subsection, "gross receipts of the retail sales value" means the stated retail per breakopen ticket price multiplied by the number of tickets in each packaging container of breakopen tickets.

C. Except as provided in subsection D of this section, there is hereby levied upon all charity game equipment except bingo faces, U-PIK-EM bingo game sets, and breakopen ticket games a tax in the

amount of ten percent (10%) of the price paid for such equipment as shown on the purchase invoice.

D. There shall be no tax levied on any item provided for in this section if the item is sold to an organization that is a rural volunteer fire department or is a veterans' organization exempt from taxation pursuant to the provisions of paragraph (4), (7), (8), (10) or (19) of subsection (c) of Section 501 of the United States Internal Revenue Code of 1986, as amended, 26 U.S.C., Section 501(c) et seq.

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

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