STATE OF OKLAHOMA

2nd Session of the 50th Legislature (2006)

SENATE BILL 1937 By: Brogdon

AS INTRODUCED

An Act relating to revenue and taxation; amending Section 16, Chapter 472, O.S.L. 2003, as amended by Section 2, Chapter 518, O.S.L. 2004 (68 O.S. Supp. 2005, Section 1364.2), which relates to sales tax; modifying definition to provide exemption from certain requirement for specified organization; and providing an effective date.

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

SECTION 1. AMENDATORY Section 16, Chapter 472, O.S.L. 2003, as amended by Section 2, Chapter 518, O.S.L. 2004 (68 O.S. Supp. 2005, Section 1364.2), is amended to read as follows:

Section 1364.2 A. Promoters or organizers of special events shall submit an application for a special event permit to the Oklahoma Tax Commission at least twenty (20) days prior to the special event. The application shall be accompanied by a fee of Fifty Dollars ($50.00). The application shall include the location and dates of the special event, expected number of vendors, and any other information that may be required by the Tax Commission. A separate permit shall be required for each special event and must be prominently displayed. Multiple events held at the same location during the calendar year may be included in one application.

B. All monies received from such fees shall be paid to the State Treasurer and placed to the credit of the General Revenue Fund of the State Treasurer.

C. Promoters or organizers shall provide forms to special event vendors for reporting sales tax collections and any other information that may be required by the Tax Commission.

D. Unless otherwise provided in this section, special event vendors shall collect sales tax from purchasers of tangible personal property and services taxable under Section 1350 et seq. of this title and shall remit the tax, along with a sales tax report, to the promoter or organizer.

E. Within fifteen (15) days following the conclusion of the special event, the organizer or promoter shall forward all reports and payments to the Tax Commission along with a completed sales tax report. If not filed on or before the fifteenth day, the tax shall be delinquent from such date. Reports timely mailed shall be considered timely filed. If a report is not timely filed, interest shall be charged from the date the report should have been filed until the report is actually filed.

F. Within fifteen (15) days following the conclusion of the special event, the organizer or promoter shall also submit a list of vendors at each event that hold a valid sales tax permit issued under Section 1364 of this title. The list shall include the vendor's name, address, telephone number and sales tax permit number.

G. For the purposes of compensating the promoter or organizer in keeping sales tax records, filing reports and remitting the tax when due, a promoter or organizer shall be allowed a deduction of the tax due as provided in Section 1367.1 of this title.

H. Promoters and organizers shall only be liable for failure to report and remit all taxes that are remitted to them by special event vendors.

I. Promoters or organizers of a special event that is held on an annual basis during the same thirty-day period each year may request that the Tax Commission limit their responsibilities to the following:

1. Submitting of an application for a special event permit as provided in subsection A of this section;

2. Providing report forms to special event vendors as provided in subsection C of this section; and

3. Within fifteen (15) days following the conclusion of the special event, submitting a list of special event vendors at each event, including the vendor's name, address, and telephone number.

Such requests may be denied by the Tax Commission for reasons including, but not limited to, failure by the promoter to comply with the requirements of this section or failure by vendors of the promoter's previous special events to comply with the provisions of subsection J of this section.

J. Special event vendors of special events that are approved under subsection I of this section shall remit the tax along with a sales tax report directly to the Tax Commission within fifteen (15) days following the conclusion of the special event. If not filed on or before the fifteenth day, the tax shall be delinquent from such date. Reports timely mailed shall be considered timely filed. If a report is not timely filed, interest shall be charged from the date the report should have been filed until the report is actually filed.

K. As used in this section:

1. "Promoter" or "organizer" means any person who organizes or promotes a special event which results in the rental, occupation, or use of any structure, lot, tract of land, sample or display case, table, or any other similar items for the exhibition and sale of tangible personal property or services taxable under Section 1350 et seq. of this title by special event vendors;

2. "Special event" means an entertainment, amusement, recreation, or marketing event that occurs at a single location on an irregular basis and at which tangible personal property is sold. "Special event" shall include, but not be limited to, gun shows, knife shows, craft shows, antique shows, flea markets, carnivals, bazaars, art shows, and other merchandise displays or exhibits.

Special event shall not include any county, district, or state fair or public or private school or university-sponsored event. Special event shall not include an event sponsored by a city or town that includes less than ten special event vendors or any event sponsored by a church organization exempt from federal income tax pursuant to Section 501 (c)(3) of the Internal Revenue Code; and

3. "Special event vendor" means a person making sales of tangible personal property or services taxable under Section 1350 et seq. of this title at a special event within this state and who is not permitted under Section 1364 of this title.

SECTION 2. This act shall become effective November 1, 2006.

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