

STATE OF OKLAHOMA

2nd Session of the 50th Legislature (2006)

SENATE BILL 1946

By: Johnson (Constance)

AS INTRODUCED

An Act relating to revenue and taxation; requiring certain entities to provide education and awareness of specified issues; defining term; subjecting entities failing to meet certain requirement to suspension of sales tax exemption for certain time period; granting entities right to hearing before Oklahoma Tax Commission under certain conditions; requiring Oklahoma Tax Commission to promulgate rules and specifying content thereof; 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 1357A of Title 68, unless there is created a duplication in numbering, reads as follows:

A. Any nongovernmental public service entity which is exempt from the payment or collection of sales tax pursuant to Sections 1356 or 1357 of Title 68 of the Oklahoma Statutes, in order to retain such exemption, shall provide education and awareness to the general public on the issue or issues related to the population such nongovernmental public service entity serves. For purposes of this section, "nongovernmental public service entity" shall mean an entity determined by the Oklahoma Tax Commission to be a private, not-for-profit entity organized to provide services or serve as a resource for a specifically identified population or group and which is exempt from sales tax under Sections 1356 and 1357 of the Title 68 of the Oklahoma Statutes.

B. Any nongovernmental public service entity which fails to provide education and awareness to the general public as required pursuant to subsection A of this section shall be subject to

suspension of the sales tax exemption for a period of one (1) year from the date the Tax Commission makes a final determination that the requirement is not being met. A nongovernmental public service entity which is subject to a suspension of the sales tax exemption shall be entitled to a hearing before the Tax Commission on the matter of suspension pursuant to Section 207 of Title 68 of the Oklahoma Statutes.

C. The Tax Commission shall promulgate such rules as are necessary to qualify an organization as a nongovernmental public service entity and to determine whether or not the requirement to provide education and awareness to the general public is met.

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

50-2-2756

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6/13/2015 8:39:01 AM