

1 ENGROSSED HOUSE AMENDMENT
TO
2 ENGROSSED SENATE BILL NO. 1321

By: Gumm and Russell of the
Senate

3
4 and

Terrill of the House
5
6
7

8 (revenue and taxation - sales tax -
9 effective date)
10
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12 AUTHOR: Add the following House Coauthor: Buck

13 AMENDMENT NO. 1. Strike the stricken title, enacting clause and
entire bill and insert
14

15 "An Act relating to revenue and taxation; amending 68
16 O.S. 2001, Section 1361.1, as amended by Section 2,
Chapter 272, O.S.L. 2006 (68 O.S. Supp. 2009,
17 Section 1361.1), which relates to sales tax;
modifying penalty for vendor who fails to honor
18 certain exemption; and providing an effective date.
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20 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

21 SECTION 1. AMENDATORY 68 O.S. 2001, Section 1361.1, as
22 amended by Section 2, Chapter 272, O.S.L. 2006 (68 O.S. Supp. 2009,
23 Section 1361.1), is amended to read as follows:
24

1 Section 1361.1 A. If a vendor, in good faith, timely accepts
2 from a consumer properly completed documentation certified by the
3 Oklahoma Tax Commission that such consumer is exempt from the taxes
4 levied by the Oklahoma Sales Tax Code, the vendor shall be relieved
5 of any liability for any sales tax or the duty to collect any sales
6 tax imposed by the provisions of Section 1361 of this title upon
7 such vendor with respect to such sale.

8 B. A vendor who has actual knowledge that a consumer is
9 entitled to an exemption under paragraph 34 of Section 1357 of this
10 title and who willfully or intentionally refuses to honor the
11 exemption shall be ~~punished by an administrative fine of~~ guilty of a
12 misdemeanor and fined not more than Five Hundred Dollars (\$500.00)
13 per offense.

14 SECTION 2. This act shall become effective November 1, 2010."
15 Passed the House of Representatives the 19th day of April, 2010.

18 _____
19 Presiding Officer of the House of
Representatives

20 Passed the Senate the ____ day of _____, 2010.

23 _____
24 Presiding Officer of the Senate