

1 ENGROSSED SENATE
2 BILL NO. 1321

By: Gumm and Russell of the
Senate

3 and

4 Terrill of the House

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6
7 [revenue and taxation - sales tax -

8 effective date]

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

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

15 Section 1361.1 A. If a vendor, in good faith, timely accepts
16 from a consumer properly completed documentation certified by the
17 Oklahoma Tax Commission that such consumer is exempt from the taxes
18 levied by the Oklahoma Sales Tax Code, the vendor shall be relieved
19 of any liability for any sales tax or the duty to collect any sales
20 tax imposed by the provisions of Section 1361 of this title upon
21 such vendor with respect to such sale.

22 B. A vendor who has actual knowledge that a consumer is
23 entitled to an exemption under paragraph 34 of Section 1357 of this
24 title and who willfully or intentionally refuses to honor the

1 exemption shall be ~~punished by an administrative fine of~~ guilty of a
2 misdemeanor and fined not more than Five Hundred Dollars (\$500.00)
3 per offense.

4 SECTION 2. This act shall become effective November 1, 2010.

5 Passed the Senate the 24th day of February, 2010.

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Presiding Officer of the Senate

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9 Passed the House of Representatives the ____ day of _____,

10 2010.

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Presiding Officer of the House
of Representatives

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