

ENROLLED SENATE  
BILL NO. 1900

By: Coates, Burrage, Gumm and  
Barrington of the Senate

and

Jett, Jones, Harrison,  
Collins, Tibbs, Hoskin and  
Kiesel of the House

An Act relating to sales tax permits; authorizing certain persons in a municipality or county to provide a list of certain taxes which may be assessed against certain persons; requiring certain paragraph to include certain information; authorizing certain official to make certain request; authorizing certain official to issue certain permit under certain circumstances; providing for electronic proof of registration; adding certain exemption; 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 43-101.2 of Title 11, unless there is created a duplication in numbering, reads as follows:

A. After the effective date of this act, the clerk of any municipality or any other designated employee or official authorized to issue building permits shall provide to an applicant for a building permit a list, which shall be developed and provided to municipalities of this state by the Oklahoma Tax Commission, of state taxes which may potentially be assessed against any Oklahoma taxpayer or out-of-state taxpayer who applies for a building permit

in this state. Such list shall include a paragraph in bold, conspicuous type indicating the requirement for certain building permit applicants to register with the Oklahoma Business Registration System of the Tax Commission.

B. Upon the request for issuance of an occupancy permit, the clerk or other designated employee or official shall request proof of registration with the Tax Commission under their Oklahoma Business Registration System. If the applicant does not provide proof of registration, the clerk shall immediately issue the occupancy permit and shall advise the Tax Commission that the entity may not be registered under the Oklahoma Business Registration System.

C. The Tax Commission may maintain, as part of its online Business Registration System, the capability for an applicant to obtain a document electronically which will serve as proof of registration under the system.

D. This section shall not apply to building permits for new construction or remodel projects less than Fifty Thousand Dollars (\$50,000.00) in value.

SECTION 2. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 241.1 of Title 19, unless there is created a duplication in numbering, reads as follows:

A. After the effective date of this act, the county clerk of a county or any other designated employee or official authorized to issue building permits shall provide to an applicant for a building permit a list, which shall be developed by the Oklahoma Tax Commission, of state taxes which may potentially be assessed against any Oklahoma taxpayer or out-of-state taxpayer who applies for a building permit in this state. Such list shall include a paragraph in bold, conspicuous type indicating the requirement for certain building permit applicants to register with the Oklahoma Business Registration System of the Tax Commission.

B. Upon the request for issuance of an occupancy permit, the clerk or other designated employee or official shall request proof of registration with the Tax Commission under their Oklahoma Business Registration System. If the applicant does not provide

proof of registration, the clerk shall immediately issue the occupancy permit and shall advise the Tax Commission that the entity has not registered under the Oklahoma Business Registration System.

C. The Tax Commission may maintain, as part of its online Business Registration System, the capability for an applicant to obtain a document electronically which will serve as proof of registration under the system.

D. This section shall not apply to building permits for new construction or remodel projects less than Fifty Thousand Dollars (\$50,000.00) in value.

SECTION 3. This act shall become effective November 1, 2010.

Passed the Senate the 21st day of May, 2010.

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Presiding Officer of the Senate

Passed the House of Representatives the 26th day of May, 2010.

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Presiding Officer of the House  
of Representatives