

3 Senate Bill No. 1321

4 As Amended

5 SENATE BILL NO. 1321 - By: Gumm of the Senate and Terrill of the
6 House.

7 [revenue and taxation - sales tax - effective date]

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

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

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

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

1 SECTION 2. This act shall become effective November 1, 2010.
2 COMMITTEE REPORT BY: COMMITTEE ON VETERANS & MILITARY AFFAIRS, dated
3 2-10-10 - DO PASS, As Amended and Coauthored.