

3 Senate Bill No. 1646

4 SENATE BILL NO. 1646 - By: Ballenger of the Senate and Shoemake of  
5 the House.

6 [ revenue and taxation - sales tax and special events -  
7 effective date ]

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

9 SECTION 1. AMENDATORY Section 16, Chapter 472, O.S.L.

10 2003, as last amended by Section 7, Chapter 353, O.S.L. 2007 (68  
11 O.S. Supp. 2009, Section 1364.2), is amended to read as follows:

12 Section 1364.2 A. Promoters or organizers of special events  
13 shall submit an application for a special event permit to the  
14 Oklahoma Tax Commission at least twenty (20) days prior to the  
15 special event. The application shall be accompanied by a fee of  
16 Fifty Dollars (\$50.00). The application shall include the location  
17 and dates of the special event, expected number of vendors, and any  
18 other information that may be required by the Tax Commission. A  
19 separate permit shall be required for each special event and must be  
20 prominently displayed. Multiple events held at the same location  
21 during the calendar year may be included in one application.

22 B. All monies received from such fees shall be paid to the  
23 State Treasurer and placed to the credit of the General Revenue Fund  
24 of the State Treasurer.

1 C. Promoters or organizers shall provide forms to special event  
2 vendors for reporting sales tax collections and any other  
3 information that may be required by the Tax Commission.

4 D. Unless otherwise provided in this section, special event  
5 vendors shall collect sales tax from purchasers of tangible personal  
6 property and services taxable under Section 1350 et seq. of this  
7 title and shall remit the tax, along with a sales tax report, to the  
8 promoter or organizer.

9 E. Within fifteen (15) days following the conclusion of the  
10 special event, the organizer or promoter shall forward all reports  
11 and payments to the Tax Commission along with a completed sales tax  
12 report. If not filed on or before the fifteenth day, the tax shall  
13 be delinquent from such date. Reports timely mailed shall be  
14 considered timely filed. If a report is not timely filed, interest  
15 shall be charged from the date the report should have been filed  
16 until the report is actually filed.

17 F. Within fifteen (15) days following the conclusion of the  
18 special event, the organizer or promoter shall also submit a list of  
19 vendors at each event that hold a valid sales tax permit issued  
20 under Section 1364 of this title. The list shall include the  
21 vendor's name, address, telephone number and sales tax permit  
22 number.

1 G. For the purposes of compensating the promoter or organizer  
2 in keeping sales tax records, filing reports and remitting the tax  
3 when due, a promoter or organizer shall be allowed a deduction of  
4 the tax due as provided in Section 1367.1 of this title.

5 H. Promoters and organizers shall only be liable for failure to  
6 report and remit all taxes that are remitted to them by special  
7 event vendors.

8 I. Promoters or organizers of a special event that is held on  
9 an annual basis during the same thirty-day period each year may  
10 request that the Tax Commission limit their responsibilities to the  
11 following:

12 1. Submitting of an application for a special event permit as  
13 provided in subsection A of this section;

14 2. Providing report forms to special event vendors as provided  
15 in subsection C of this section; and

16 3. Within fifteen (15) days following the conclusion of the  
17 special event, submitting a list of special event vendors at each  
18 event, including the vendor's name, address, and telephone number.

19 Such requests may be denied by the Tax Commission for reasons  
20 including, but not limited to, failure by the promoter to comply  
21 with the requirements of this section or failure by vendors of the  
22 promoter's previous special events to comply with the provisions of  
23 subsection J of this section.

1 J. Special event vendors of special events that are approved  
2 under subsection I of this section shall remit the tax along with a  
3 sales tax report directly to the Tax Commission within fifteen (15)  
4 days following the conclusion of the special event. If not filed on  
5 or before the fifteenth day, the tax shall be delinquent from such  
6 date. Reports timely mailed shall be considered timely filed. If a  
7 report is not timely filed, interest shall be charged from the date  
8 the report should have been filed until the report is actually  
9 filed.

10 K. As used in this section:

11 1. "Promoter" or "organizer" means any person who organizes or  
12 promotes a special event which results in the rental, occupation, or  
13 use of any structure, lot, tract of land, sample or display case,  
14 table, or any other similar items for the exhibition and sale of  
15 tangible personal property or services taxable under Section 1350 et  
16 seq. of this title by special event vendors;

17 2. "Special event" means an entertainment, amusement,  
18 recreation, or marketing event that occurs at a single location on  
19 an irregular basis and at which tangible personal property is sold.  
20 "Special event" shall include, but not be limited to, gun shows,  
21 knife shows, craft shows, antique shows, flea markets, carnivals,  
22 bazaars, art shows, and other merchandise displays or exhibits.  
23 Special event shall not include any event sponsored by:

- 1           a.   a county, district, or state fair ~~or,~~  
2           b.   a public or private school or university-sponsored  
3           event. ~~Special event shall not include an,~~  
4           c.   ~~event sponsored by~~ a city or town that includes less  
5           than ten special event vendors ~~or any,~~  
6           d.   ~~event sponsored by~~ a church organization exempt from  
7           federal income tax pursuant to Section 501(c)(3) of  
8           the Internal Revenue Code, or  
9           e.   an entity organized primarily for the purpose of  
10           supporting one or more state parks located in this  
11           state; and

12           3. "Special event vendor" means a person making sales of  
13           tangible personal property or services taxable under Section 1350 et  
14           seq. of this title at a special event within this state and who is  
15           not permitted under Section 1364 of this title.

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

17           COMMITTEE REPORT BY: COMMITTEE ON FINANCE, dated 2-16-10 - DO PASS,  
18           As Amended and Coauthored.