

1 STATE OF OKLAHOMA

2 1st Session of the 52nd Legislature (2009)

3 HOUSE BILL 1002

By: Dank

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5
6 AS INTRODUCED

7 An Act relating to unfair trade practices; enacting
8 the Fair Competition Act; defining terms; providing
9 certain business entities relieved of requirement to
10 collect state sales tax; providing for codification;
11 providing for noncodification; and providing an
12 effective date.

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

14 SECTION 1. NEW LAW A new section of law not to be
15 codified in the Oklahoma Statutes reads as follows:

16 This act shall be known and may be cited as the "Fair
17 Competition Act".

18 SECTION 2. NEW LAW A new section of law to be codified
19 in the Oklahoma Statutes as Section 1354.1-1a of Title 68, unless
20 there is created a duplication in numbering, reads as follows:

21 A. As used in this section:

22 1. "Close proximity to Indian country" means a parcel of real
23 property located within twenty-five (25) miles of the nearest point
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1 of the business location of a for-profit business entity doing
2 business within Indian country; and

3 2. "Indian country" means those areas of property located
4 within the border of the State of Oklahoma held in trust by the
5 Bureau of Indian Affairs of the United States Department of the
6 Interior for the benefit of a federally recognized Indian tribe.

7 B. Notwithstanding any other provision of the Oklahoma Sales
8 Tax Code to the contrary, a business located in close proximity to
9 Indian country that would otherwise be required to collect sales tax
10 shall not be required to collect the Oklahoma sales tax on items of
11 tangible personal property or services sold by such business outside
12 of Indian country even if the sales made by such business entity
13 would otherwise be subject to the levy of sales tax imposed pursuant
14 to Section 1354 of Title 68 of the Oklahoma Statutes.

15 SECTION 3. This act shall become effective November 1, 2009.

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