

1 STATE OF OKLAHOMA

2 2nd Session of the 52nd Legislature (2010)

3 SENATE BILL 1646

By: Ballenger

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6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending
8 Section 16, Chapter 472, O.S.L. 2003, as last amended
9 by Section 7, Chapter 353, O.S.L. 2007 (68 O.S. Supp.
10 2009, Section 1364.2), which relates to sales tax and
special events; modifying definition relating to
requirement to obtain certain permit; and providing
an effective date.

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

14 SECTION 1. AMENDATORY Section 16, Chapter 472, O.S.L.
15 2003, as last amended by Section 7, Chapter 353, O.S.L. 2007 (68
16 O.S. Supp. 2009, Section 1364.2), is amended to read as follows:

17 Section 1364.2 A. Promoters or organizers of special events
18 shall submit an application for a special event permit to the
19 Oklahoma Tax Commission at least twenty (20) days prior to the
20 special event. The application shall be accompanied by a fee of
21 Fifty Dollars (\$50.00). The application shall include the location
22 and dates of the special event, expected number of vendors, and any
23 other information that may be required by the Tax Commission. A
24 separate permit shall be required for each special event and must be

1 prominently displayed. Multiple events held at the same location
2 during the calendar year may be included in one application.

3 B. All monies received from such fees shall be paid to the
4 State Treasurer and placed to the credit of the General Revenue Fund
5 of the State Treasurer.

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

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

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

22 F. Within fifteen (15) days following the conclusion of the
23 special event, the organizer or promoter shall also submit a list of
24 vendors at each event that hold a valid sales tax permit issued

1 under Section 1364 of this title. The list shall include the
2 vendor's name, address, telephone number and sales tax permit
3 number.

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

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

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

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

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

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

22 Such requests may be denied by the Tax Commission for reasons
23 including, but not limited to, failure by the promoter to comply
24 with the requirements of this section or failure by vendors of the

1 promoter's previous special events to comply with the provisions of
2 subsection J of this section.

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

12 K. As used in this section:

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

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

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1 bazaars, art shows, and other merchandise displays or exhibits.

2 Special event shall not include any event sponsored by:

3 a. a county, district, or state fair ~~or,~~

4 b. a public or private school or university ~~sponsored~~
5 ~~event. Special event shall not include an,~~

6 c. ~~event sponsored by~~ a city or town that includes less
7 than ten special event vendors ~~or any,~~

8 d. ~~event sponsored by~~ a church organization exempt from
9 federal income tax pursuant to Section 501(c)(3) of
10 the Internal Revenue Code, or

11 e. an entity organized primarily for the purpose of
12 supporting one or more state parks located in this
13 state; and

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

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

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