

1 STATE OF OKLAHOMA

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

3 SENATE BILL 1739

By: Coffee

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5  
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending  
8 Section 1, Chapter 462, O.S.L. 2003 (68 O.S. Supp.  
9 2009, Section 1357.9), which relates to sales taxes;  
clarifying statutory reference; and providing an  
effective date.

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

13 SECTION 1. AMENDATORY Section 1, Chapter 462, O.S.L.  
14 2003 (68 O.S. Supp. 2009, Section 1357.9), is amended to read as  
15 follows:

16 Section 1357.9 A. There are exempt from the taxes imposed by  
17 Section 1351 et seq. of ~~Title 68 of the Oklahoma Statutes~~ this title  
18 service transactions among related entities.

19 B. For purposes of this section, "related entity" includes  
20 persons as defined by subsection (b) of Section 267 of the Internal  
21 Revenue Code.

22 C. An exemption authorized by this section does not apply to a  
23 service that would have been taxable under Section 1351 et seq. of  
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1 ~~Title 68 of the Oklahoma Statutes~~ this title as it existed on July  
2 1, 2003.

3 D. Services that are exempt under this section may not be  
4 purchased for resale by the providing company.

5 E. Tangible personal property that is transferred as an  
6 integral part of a service exempted under this section may not be  
7 purchased for resale by the providing company.

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

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