

1 STATE OF OKLAHOMA

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

3 SENATE BILL 282

By: Ivester

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5  
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending  
8 Section 22, Chapter 413, O.S.L. 2003 (68 O.S. Supp.  
9 2008, Section 1354.29), which relates to sales tax;  
10 updating references; and providing an effective date.

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

12 SECTION 1. AMENDATORY Section 22, Chapter 413, O.S.L.  
13 2003 (68 O.S. Supp. 2008, Section 1354.29), is amended to read as  
14 follows:

15 Section 1354.29 A. Notwithstanding the provisions of Section  
16 ~~20 of this act~~ 1354.27 of this title, a purchaser of direct mail  
17 that is not a holder of a direct pay permit shall provide to the  
18 seller in conjunction with the purchase either a Direct Mail Form or  
19 information to show the jurisdictions to which the direct mail is  
20 delivered to recipients.

21 Upon receipt of the Direct Mail Form, the seller is relieved of  
22 all obligations to collect, pay or remit the applicable tax and the  
23 purchaser is obligated to pay or remit the applicable tax on a  
24 direct pay basis. A Direct Mail Form shall remain in effect for all

1 future sales of direct mail by the seller to the purchaser until it  
2 is revoked in writing.

3       Upon receipt of information from the purchaser showing the  
4 jurisdictions to which the direct mail is delivered to recipients,  
5 the seller shall collect the tax according to the delivery  
6 information provided by the purchaser. In the absence of bad faith,  
7 the seller is relieved of any further obligation to collect tax on  
8 any transaction where the seller has collected tax pursuant to the  
9 delivery information provided by the purchaser.

10       B. If the purchaser of direct mail does not have a direct pay  
11 permit and does not provide the seller with either a Direct Mail  
12 Form or delivery information, as required by subsection A of this  
13 section, the seller shall collect the tax according to paragraph 5  
14 of subsection A of Section ~~20 of this act~~ 1354.27 of this title.  
15 Nothing in this subsection shall limit a purchaser's obligation for  
16 sales or use tax to any state to which the direct mail is delivered.

17       C. If a purchaser of direct mail provides the seller with  
18 documentation of direct pay authority, the purchaser shall not be  
19 required to provide a Direct Mail Form or delivery information to  
20 the seller.

21       SECTION 2. This act shall become effective November 1, 2009.

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23       52-1-505           JCR           3/6/2009 3:34:19 AM

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