

1 STATE OF OKLAHOMA

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

3 SENATE BILL 294

By: Gumm

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5  
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68  
8 O.S. 2001, Section 1361.1, as amended by Section 2,  
9 Chapter 272, O.S.L. 2006 (68 O.S. Supp. 2008, Section  
10 1361.1), which relates to sales tax; modifying  
11 penalty for vendor who fails to honor certain  
12 exemption; and providing an effective date.

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

14 SECTION 1. AMENDATORY 68 O.S. 2001, Section 1361.1, as  
15 amended by Section 2, Chapter 272, O.S.L. 2006 (68 O.S. Supp. 2008,  
16 Section 1361.1), is amended to read as follows:

17 Section 1361.1 A. If a vendor, in good faith, timely accepts  
18 from a consumer properly completed documentation certified by the  
19 Oklahoma Tax Commission that such consumer is exempt from the taxes  
20 levied by the Oklahoma Sales Tax Code, the vendor shall be relieved  
21 of any liability for any sales tax or the duty to collect any sales  
22 tax imposed by the provisions of Section 1361 of this title upon  
23 such vendor with respect to such sale.

24 B. A vendor who has actual knowledge that a consumer is  
entitled to an exemption under paragraph 34 of Section 1357 of this

1 title and who willfully or intentionally refuses to honor the  
2 exemption shall be ~~punished by an administrative fine of~~ guilty of a  
3 misdemeanor and fined not more than Five Hundred Dollars (\$500.00)  
4 per offense.

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

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7 52-1-378 JCR 3/6/2009 3:38:43 AM

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