

05/17/2012 09:42:00 AM

HOUSE OF REPRESENTATIVES  
CONFERENCE COMMITTEE REPORT

Mr. President:  
Mr. Speaker:

The Conference Committee, to which was referred

**HB2510**

By: Coody of the House and Barrington of the Senate

Title: Revenue and taxation; prohibiting certain acts related to organization sales tax exemptions;  
effective date.

Together with Engrossed Senate Amendments thereto, beg leave to report that we have had the same under consideration and herewith return the same with the following recommendations:

1. That the House concurs in Senate Amendment No. 1.
2. That the Senate recede from Senate amendment No. 2.

Respectfully submitted,

House Action \_\_\_\_\_ Date \_\_\_\_\_ Senate Action \_\_\_\_\_ Date \_\_\_\_\_

**HOUSE CONFEREES**

Armes \_\_\_\_\_ Sears

Earl Sears

Billy ~~\_\_\_\_\_~~ Walker

Ermy D. Walker

Blackwell \_\_\_\_\_

Brown \_\_\_\_\_

Cox Douglas G. Cox M.P.

Dank David M. Dank

DeWitt Hale DeWitt

Denney Lee Denney

Dorman Joe Dorman

Hoskin Charles Hoskin

Liebmann Ray Liebmann

Martin (Scott) Scott C. Martin

McPeak \_\_\_\_\_

Nelson Lyson Nelson

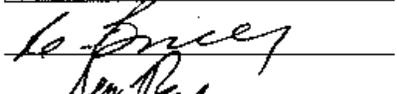
Peters Jon Peters

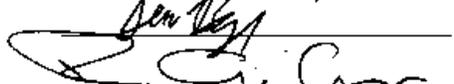
HB2510 CCR A

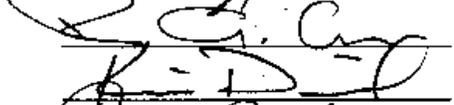
**SENATE CONFEREES**

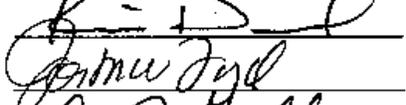
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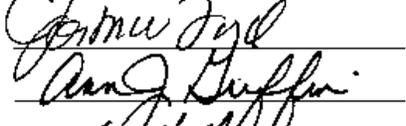
Branan \_\_\_\_\_

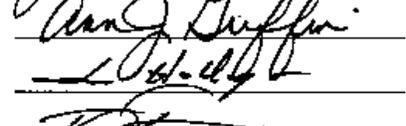
Brinkley 

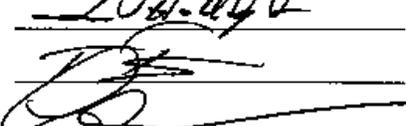
Burrage 

Crain 

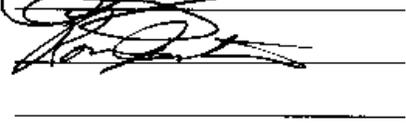
David 

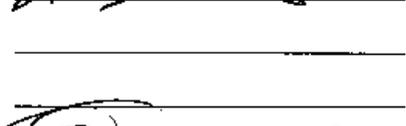
Ford 

Griffin 

Halligan 

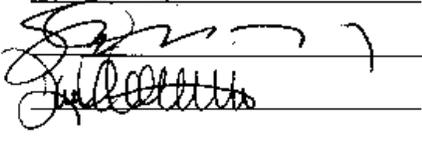
Ivester 

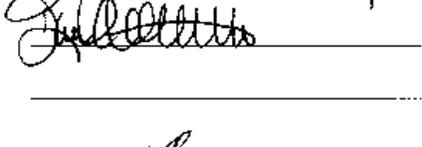
Jolley 

Justice 

Marlatt \_\_\_\_\_

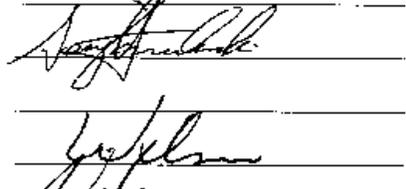
Mazzei \_\_\_\_\_

McAffrey 

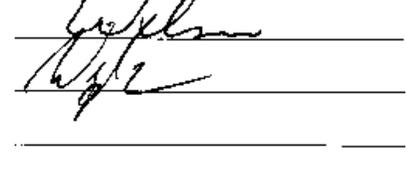
Newberry 

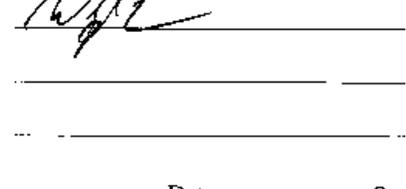
Nichols \_\_\_\_\_

Paddack \_\_\_\_\_

Stanislowski 

Sykes \_\_\_\_\_

Wilson 

Wyrick 

House Action \_\_\_\_\_ Date \_\_\_\_\_ Senate Action \_\_\_\_\_ Date \_\_\_\_\_

House Action \_\_\_\_\_ Date \_\_\_\_\_ Senate Action \_\_\_\_\_ Date \_\_\_\_\_

1 ENGROSSED SENATE AMENDMENTS  
TO  
2 ENGROSSED HOUSE  
BILL NO. 2510

By: Coody of the House

and

Barrington of the Senate

An Act relating to revenue and taxation; prohibiting certain acts related to organization sales tax exemptions; providing punishment options; providing for codification; and providing an effective date.

9  
10 AMENDMENT NO. 1. Page 1, lines 15 and 16, after the word "granted"  
11 on Line 15 and before the word "organization" on  
12 Line 16, delete the words "a not-for-profit" and  
insert the word "an"

13 AMENDMENT NO. 2. Page 1, strike the title to read

" ( revenue and taxation - sales tax exemptions -  
14 codification - effective date )"

15 Passed the Senate the 9th day of April, 2012.

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17 \_\_\_\_\_  
18 Presiding Officer of the Senate

19 Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_,  
20 2012.

21  
22 \_\_\_\_\_  
23 Presiding Officer of the House  
of Representatives

1 ENGROSSED HOUSE  
2 BILL NO. 2510

By: Coody of the House

3 and

4 Barrington of the Senate

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6  
7 An Act relating to revenue and taxation; prohibiting  
8 certain acts related to organization sales tax  
9 exemptions; providing punishment options; providing  
10 for codification; and providing an effective date.

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

12 SECTION 1. NEW LAW A new section of law to be codified  
13 in the Oklahoma Statutes as Section 1356.2 of Title 68, unless there  
14 is created a duplication in numbering, reads as follows:

15 A. No person shall claim a sales tax exemption granted a not-  
16 for-profit organization pursuant to Section 1356 or 1357 of Title 68  
17 of the Oklahoma Statutes in order to make a purchase exempt from  
18 sales tax for his or her personal use.

19 B. Any person who knowingly makes a purchase in violation of  
20 subsection A of this section shall be guilty of a misdemeanor and  
21 upon conviction thereof shall be fined an amount equal to double the  
22 amount of sales tax involved, or incarcerated for not more than  
23 sixty (60) days, or both.

1 C. In addition to the penalty provided in subsection B of this  
2 section, any person violating subsection A of this section shall be  
3 subject to an administrative fine of not more than Five Hundred  
4 Dollars (\$500.00). Administrative fines collected pursuant to the  
5 provisions of this subsection shall be deposited to the General  
6 Revenue Fund.

7 SECTION 2. This act shall become effective November 1, 2012.  
8 Passed the House of Representatives the 8th day of March, 2012.

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11 \_\_\_\_\_  
12 Presiding Officer of the House of  
Representatives

13 Passed the Senate the \_\_\_\_ day of \_\_\_\_\_, 2012.

14  
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16 \_\_\_\_\_  
17 Presiding Officer of the Senate

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