

1 ENGROSSED HOUSE
2 BILL NO. 2510

By: Coody of the House

3 and

4 Barrington of the Senate

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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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12 Presiding Officer of the House of
Representatives

13 Passed the Senate the ____ day of _____, 2012.

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17 Presiding Officer of the Senate

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