

An Act

ENROLLED HOUSE

BILL NO. 1475

By: Armes and Ritze of the
House

and

Barrington of the Senate

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 1634, which relates to sales tax on fireworks; requiring sales tax be collected on retail sales of fireworks; requiring sales tax permit; requiring display of permit; and providing penalty.

SUBJECT: Sales tax

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

SECTION 1. AMENDATORY 68 O.S. 2001, Section 1634, is amended to read as follows:

Section 1634. ~~Any~~ A. Every retail sale of fireworks to a consumer by a wholesaler, distributor, manufacturer or a retailer shall be subject to the levy and collection of sales tax pursuant to the provisions of the Oklahoma State Tax Code.

B. Every retail fireworks location shall possess a valid current sales tax permit issued by the Oklahoma Tax Commission. The sales tax permit shall be conspicuously posted in the immediate vicinity of the sales operation and shall be immediately available for examination by the public or any enforcement officer.

C. Vendors that fail to collect sales tax as required by subsection A of this section shall be subject to the penalties provided in Section 1361 of this title.

Passed the House of Representatives the 18th day of May, 2011.

Presiding Officer of the House of
Representatives

Passed the Senate the 19th day of May, 2011.

Presiding Officer of the Senate

OFFICE OF THE GOVERNOR

Received by the Governor this _____
day of _____, 20____,
at _____ o'clock _____ M.

By: _____

Approved by the Governor of the State of Oklahoma the _____ day of
_____, 20____, at _____ o'clock _____ M.

Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Secretary of State this _____
_____ day of _____, 20____,
at _____ o'clock _____ M.

By: _____