

1 **SENATE FLOOR VERSION**

2 February 21, 2011

3 As Amended

4 SENATE BILL NO. 101

By: Ballenger of the Senate

and

Cannaday of the House

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8 **[sales tax and special events - modifying definition**
9 **- permits - effective date]**

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

12 SECTION 1. AMENDATORY Section 16, Chapter 472, O.S.L.
13 2003, as last amended by Section 7, Chapter 353, O.S.L. 2007 (68
14 O.S. Supp. 2010, Section 1364.2), is amended to read as follows:

15 Section 1364.2 A. Promoters or organizers of special events
16 shall submit an application for a special event permit to the
17 Oklahoma Tax Commission at least twenty (20) days prior to the
18 special event. The application shall be accompanied by a fee of
19 Fifty Dollars (\$50.00). The application shall include the location
20 and dates of the special event, expected number of vendors, and any
21 other information that may be required by the Tax Commission. A
22 separate permit shall be required for each special event and must be
23 prominently displayed. Multiple events held at the same location
24 during the calendar year may be included in one application.

1 B. All monies received from such fees shall be paid to the
2 State Treasurer and placed to the credit of the General Revenue Fund
3 of the State Treasurer.

4 C. Promoters or organizers shall provide forms to special event
5 vendors for reporting sales tax collections and any other
6 information that may be required by the Tax Commission.

7 D. Unless otherwise provided in this section, special event
8 vendors shall collect sales tax from purchasers of tangible personal
9 property and services taxable under Section 1350 et seq. of this
10 title and shall remit the tax, along with a sales tax report, to the
11 promoter or organizer.

12 E. Within fifteen (15) days following the conclusion of the
13 special event, the organizer or promoter shall forward all reports
14 and payments to the Tax Commission along with a completed sales tax
15 report. If not filed on or before the fifteenth day, the tax shall
16 be delinquent from such date. Reports timely mailed shall be
17 considered timely filed. If a report is not timely filed, interest
18 shall be charged from the date the report should have been filed
19 until the report is actually filed.

20 F. Within fifteen (15) days following the conclusion of the
21 special event, the organizer or promoter shall also submit a list of
22 vendors at each event that hold a valid sales tax permit issued
23 under Section 1364 of this title. The list shall include the
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1 vendor's name, address, telephone number and sales tax permit
2 number.

3 G. For the purposes of compensating the promoter or organizer
4 in keeping sales tax records, filing reports and remitting the tax
5 when due, a promoter or organizer shall be allowed a deduction of
6 the tax due as provided in Section 1367.1 of this title.

7 H. Promoters and organizers shall only be liable for failure to
8 report and remit all taxes that are remitted to them by special
9 event vendors.

10 I. Promoters or organizers of a special event that is held on
11 an annual basis during the same thirty-day period each year may
12 request that the Tax Commission limit their responsibilities to the
13 following:

14 1. Submitting of an application for a special event permit as
15 provided in subsection A of this section;

16 2. Providing report forms to special event vendors as provided
17 in subsection C of this section; and

18 3. Within fifteen (15) days following the conclusion of the
19 special event, submitting a list of special event vendors at each
20 event, including the vendor's name, address, and telephone number.

21 Such requests may be denied by the Tax Commission for reasons
22 including, but not limited to, failure by the promoter to comply
23 with the requirements of this section or failure by vendors of the
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1 promoter's previous special events to comply with the provisions of
2 subsection J of this section.

3 J. Special event vendors of special events that are approved
4 under subsection I of this section shall remit the tax along with a
5 sales tax report directly to the Tax Commission within fifteen (15)
6 days following the conclusion of the special event. If not filed on
7 or before the fifteenth day, the tax shall be delinquent from such
8 date. Reports timely mailed shall be considered timely filed. If a
9 report is not timely filed, interest shall be charged from the date
10 the report should have been filed until the report is actually
11 filed.

12 K. As used in this section:

13 1. "Promoter" or "organizer" means any person who organizes or
14 promotes a special event which results in the rental, occupation, or
15 use of any structure, lot, tract of land, sample or display case,
16 table, or any other similar items for the exhibition and sale of
17 tangible personal property or services taxable under Section 1350 et
18 seq. of this title by special event vendors;

19 2. "Special event" means an entertainment, amusement,
20 recreation, or marketing event that occurs at a single location on
21 an irregular basis and at which tangible personal property is sold.
22 "Special event" shall include, but not be limited to, gun shows,
23 knife shows, craft shows, antique shows, flea markets, carnivals,

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1 bazaars, art shows, and other merchandise displays or exhibits.

2 Special event shall not include any event sponsored by:

3 a. a county, district, or state fair ~~or,~~

4 b. a public or private school or university~~-sponsored~~
5 ~~event. Special event shall not include an event~~
6 ~~sponsored by,~~

7 c. a city or town that includes less than ten special
8 event vendors ~~or any event sponsored by,~~

9 d. a church organization exempt from federal income tax
10 pursuant to Section 501(c)(3) of the Internal Revenue
11 Code, or

12 e. an entity organized primarily for the purpose of
13 supporting one or more state parks located in this
14 state; and

15 3. "Special event vendor" means a person making sales of
16 tangible personal property or services taxable under Section 1350 et
17 seq. of this title at a special event within this state and who is
18 not permitted under Section 1364 of this title.

19 SECTION 2. This act shall become effective November 1, 2011.

20 COMMITTEE REPORT BY: COMMITTEE ON FINANCE, dated 2-8-11 - DO PASS,
21 As Amended and Coauthored.

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