

1 STATE OF OKLAHOMA

2 1st Session of the 53rd Legislature (2011)

3 HOUSE BILL 1475

By: Armes

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5
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68
8 O.S. 2001, Section 1625, as amended by Section 4,
9 Chapter 408, O.S.L. 2010 (68 O.S. Supp. 2010, Section
10 1625), which relates to fireworks license fees;
11 increasing retail license fee; amending 68 O.S. 2001,
12 Section 1626, which relates to apportionment of fees;
13 providing a portion of certain fee to State Fire
14 Marshal; amending 68 O.S. 2001, Section 1634, which
15 relates to sales tax on fireworks; requiring sales
16 tax be collected on sales to consumer; requiring
17 sales tax permit; providing an effective date; and
18 declaring an emergency.

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

20 SECTION 1. AMENDATORY 68 O.S. 2001, Section 1625, as
21 amended by Section 4, Chapter 408, O.S.L. 2010 (68 O.S. Supp. 2010,
22 Section 1625), is amended to read as follows:

23 Section 1625. The following license fees shall be due and
24 payable on or before March 1 of each and every year beginning March
1, 1981, to the Oklahoma Tax Commission except upon passage of this
act, for a period of sixty (60) days after passage, any licensed
manufacturer, distributor or wholesaler permitted to sell fireworks

1 at wholesale or retail, pursuant to Section 1623 of this title, may
2 apply for a license.

3 1. A license fee of One Thousand Dollars (\$1,000.00) annually
4 shall be charged for the license to do business within this state as
5 a manufacturer. Provided no manufacturer's license shall be issued
6 without:

7 a. proof of inspection by the State Fire Marshal pursuant
8 to Section 1633 of this title, and

9 b. proof of workers' compensation coverage pursuant to
10 the provisions of Title 85 of the Oklahoma Statutes.

11 2. A license fee of One Thousand Dollars (\$1,000.00) annually
12 shall be charged for the license to do business within this state as
13 a distributor.

14 3. A license fee of Five Hundred Dollars (\$500.00) annually
15 shall be charged for the license to do business within this state as
16 a wholesaler.

17 4. Any person operating a retail location where fireworks are
18 sold directly to the consumer shall be required to purchase a retail
19 fireworks license. The retail license fee shall be ~~Ten Dollars~~
20 ~~(\$10.00)~~ Twenty Dollars (\$20.00) annually and may be purchased from
21 any licensed wholesaler, manufacturer or distributor. These
22 serially numbered licenses shall be made available at any time to
23 the licensed wholesalers, manufacturers or distributors in books of
24 twenty (20) licenses to a book. Retail licenses which are unsold

1 may be exchanged for new licenses. Any person purchasing a retail
2 fireworks license pursuant to this paragraph shall, at the time of
3 purchasing such license, sign an affidavit attesting to the fact
4 that the name, mailing address and telephone number of the purchaser
5 as it appears on such license is correct and that the purchaser
6 operates a retail location where fireworks are sold directly to the
7 consumer. Said affidavit shall be an integral but easily detachable
8 part of the application form for a retail fireworks license. Any
9 person who signs said affidavit as required by this paragraph when
10 such person knows that it is not true, upon conviction, shall be
11 guilty of the felony of perjury and shall be punished as provided
12 for by law.

13 SECTION 2. AMENDATORY 68 O.S. 2001, Section 1626, is
14 amended to read as follows:

15 Section 1626. All A. Except as provided in subsection B of
16 this section, all license fees specified in Section 1625 of this
17 title shall be collected by the Oklahoma Tax Commission and shall be
18 paid to the State Treasurer of the State of Oklahoma, to be placed
19 to the credit of the General Revenue Fund of the State Treasury.

20 B. Ten Dollars (\$10.00) of the retail license fee collected
21 pursuant to paragraph 4 of Section 1625 of this title shall be
22 placed to the credit of the State Fire Marshal Revolving Fund.

23 SECTION 3. AMENDATORY 68 O.S. 2001, Section 1634, is
24 amended to read as follows:

1 Section 1634. A. Any sale of fireworks to a consumer by a
2 wholesaler, distributor, manufacturer or a retailer shall be subject
3 to the levy and collection of sales tax pursuant to the provisions
4 of the Oklahoma State Tax Code. No exceptions or exemptions to the
5 Oklahoma State Tax Code shall apply to the levy or collection of
6 sales tax on sales of fireworks to consumers.

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

12 SECTION 4. This act shall become effective June 1, 2011.

13 SECTION 5. It being immediately necessary for the preservation
14 of the public peace, health and safety, an emergency is hereby
15 declared to exist, by reason whereof this act shall take effect and
16 be in full force from and after its passage and approval.

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