

1 STATE OF OKLAHOMA

2 2nd Session of the 53rd Legislature (2012)

3 HOUSE BILL 2510

By: Coody

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6 AS INTRODUCED

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.

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

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

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

20 B. Any person who knowingly makes a purchase in violation of
21 subsection A of this section shall be guilty of a misdemeanor and
22 upon conviction thereof shall be fined an amount equal to double the
23 amount of sales tax involved, or incarcerated for not more than
24 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.

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9 53-2-9148 CJB 01/17/12

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