

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 2721

By: Inman

4
5
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68
8 O.S. 2011, Section 1357.10, which relates to sales
9 tax holidays; expanding to include school supplies;
10 reducing value of eligible items; prohibiting
11 exemption for certain items; defining term; providing
12 and effective date; and declaring an emergency.

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

14 SECTION 1. AMENDATORY 68 O.S. 2011, Section 1357.10, is
15 amended to read as follows:

16 Section 1357.10 A. The sale of school supplies or an article
17 of clothing or footwear designed to be worn on or about the human
18 body shall be exempt from the tax imposed by Section 1354 of ~~Title~~
19 ~~68 of the Oklahoma Statutes~~ this title if:

20 1. The sales price of the article is less than ~~One Hundred~~
21 ~~Dollars (\$100.00)~~ Seventy-five Dollars (\$75.00); and

22 2. The sale takes place during a period beginning at 12:01 a.m.
23 on the first Friday in August and ending at 12 midnight on the
24 following Sunday, covering a period of three (3) days.

1 B. Subsection A of this section shall not apply to:

2 1. Any special clothing or footwear that is primarily designed
3 for athletic activity or protective use and that is not normally
4 worn except when used for athletic activity or protective use for
5 which it is designed;

6 2. Accessories, including jewelry, handbags, luggage,
7 umbrellas, wallets, watches, and similar items carried on or about
8 the human body, without regard to whether worn on the body in a
9 manner characteristic of clothing; ~~and~~

10 3. Items, including aprons, baby receiving blankets, bathing
11 suits, bathing caps, beach capes, beach coats, costumes, garters,
12 garter belts, girdles, lab coats, slippers and wedding apparel; and

13 4. The rental of clothing or footwear.

14 C. For the purposes of this section, the term "school supplies"
15 means #2 pencils, pencil cases, loose-leaf paper, pocket folders,
16 crayons, pencil crayons, erasers, glue, glue sticks and scissors.

17 D. The Oklahoma Tax Commission shall promulgate any necessary
18 rules to implement the provisions of this section.

19 SECTION 2. This act shall become effective July 1, 2012.

20 SECTION 3. It being immediately necessary for the preservation
21 of the public peace, health and safety, an emergency is hereby
22
23
24

1 declared to exist, by reason whereof this act shall take effect and
2 be in full force from and after its passage and approval.

3

4 53-2-8554 CJB 12/28/11

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24