

1 STATE OF OKLAHOMA

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

3 SENATE BILL 1984

By: Jolley and Justice of the
Senate

4 and

5 Sears and Martin (Scott) of
6 the House

7
8
9 AS INTRODUCED

10 An Act relating to use tax; amending 68 O.S. 2011,
11 Section 1404, which relates to use tax exemptions;
12 clarifying reference; and providing an effective
13 date.

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

15 SECTION 1. AMENDATORY 68 O.S. 2011, Section 1404, is
16 amended to read as follows:

17 Section 1404. The provisions of ~~Section~~ Sections 1401 ~~et seq.~~
18 through 1411 of this title shall not apply:

19 1. In respect to the use of any article of tangible personal
20 property brought into the State of Oklahoma by a nonresident
21 individual, visiting in this state, for his or her personal use or
22 enjoyment, while within the state;

23 2. In respect to the use of tangible personal property
24 purchased for resale before being used;

1 3. In respect to the use of any article of tangible personal
2 property on which a tax, equal to or in excess of that levied by
3 Section 1401 et seq. of this title, has been paid by the person
4 using such tangible personal property in this state, whether such
5 tax was levied under the laws of this state or some other state of
6 the United States. If any article of tangible personal property has
7 already been subjected to a tax, by this or any other state, in
8 respect to its sale or use, in an amount less than the tax imposed
9 by Section 1401 et seq. of this title, the provisions of Section
10 1401 et seq. of this title shall apply to it by a rate measured by
11 the difference only between the rate herein provided and the rate by
12 which the previous tax upon the sale or use was computed. Provided,
13 that no credit shall be given for taxes paid in another state, if
14 that state does not grant like credit for taxes paid in Oklahoma;

15 4. In respect to the use of tangible personal property now
16 specifically exempted from taxation under Oklahoma Sales Tax Code;

17 5. In respect to the use of any article or tangible personal
18 property brought into the state by an individual with intent to
19 become a resident of this state where such personal property is for
20 such individual's personal use or enjoyment;

21 6. In respect to the use of any article of tangible personal
22 property used or to be used by commercial airlines or railroads;

23

24

1 7. In respect to livestock purchased outside this state and
2 brought into this state for feeding or breeding purposes, and which
3 is later resold; and

4 8. Effective January 1, 1991, in respect to the use of rail
5 transportation cars to haul coal to coal-fired plants located in
6 this state which generate electric power.

7 SECTION 2. This act shall become effective November 1, 2012.

8
9 53-2-3440 JCR 5/9/2012 8:33:22 AM

10
11
12
13
14
15
16
17
18
19
20
21
22
23
24