

1 STATE OF OKLAHOMA

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

3 SENATE BILL 757

By: Schulz

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5  
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68  
8 O.S. 2001, Section 1503.1, which relates to in lieu  
9 of sales tax; modifying exemption to requirement for  
10 payment of certain annual fee; and providing an  
11 effective date.

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

13 SECTION 1. AMENDATORY 68 O.S. 2001, Section 1503.1, is  
14 amended to read as follows:

15 Section 1503.1 The following coin-operated vending devices  
16 shall be exempt from the provisions of this article, Section 1501 et  
17 seq. of this title:

18 1. All coin-operated vending devices owned by and located in a  
19 public or private school, a church, or a governmental entity or  
20 where there is an agreement between the owner of such devices and  
21 the public or private school, church, or governmental entity whereby  
22 the organization receives some or all of the revenue from sales;

23 2. All coin-operated vending devices which dispense only  
24 newspapers or periodicals;

1 3. All coin-operated vending devices which dispense only  
2 postage stamps; and

3 4. All coin-operated vending devices installed on federal  
4 military bases.

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

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7 53-1-723 JCR 1/20/2011 9:27:02 AM

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