

<DateSubmitted>

HOUSE OF REPRESENTATIVES  
CONFERENCE COMMITTEE REPORT

Mr. President:  
Mr. Speaker:

The Conference Committee, to which was referred

**HB1475**

By: Armes of the House and Barrington of the Senate

Title: Revenue and taxation; license fees and sales tax on fireworks; effective date.

Together with Engrossed Senate Amendments thereto, beg leave to report that we have had the same under consideration and herewith return the same with the following recommendations:

1. That the Senate recede from its Amendments No. 1 and No. 2 and that the attached conference committee substitute be adopted.

Respectfully submitted,

House Action \_\_\_\_\_ Date \_\_\_\_\_ Senate Action \_\_\_\_\_ Date \_\_\_\_\_

**HOUSE CONFEREES**

Armes

Don F. Armes Sullivan

Alan Brown

Billy

~~[Signature]~~ Walker

Ernest D. Walker

Blackwell

\_\_\_\_\_

Brown

Mike Brown

Cox

Donald G. Cox M.D.

Dank

David M. Dank

DeWitt

Hale DeWitt

Denney

Lee Denney

Dorman

\_\_\_\_\_

Hoskin

\_\_\_\_\_

Liebmann

Ray Liebmann

Martin (Scott)

Scott C. Martin

McPeak

Jerry McPeak

Peters

Ken Peters

Sears

Earl Sears

**SENATE CONFEREES**

- Ballenger \_\_\_\_\_
- Branan \_\_\_\_\_
- Brinkley \_\_\_\_\_
- Burrage \_\_\_\_\_
- Crain \_\_\_\_\_
- Ford \_\_\_\_\_
- Halligan \_\_\_\_\_
- Ivester \_\_\_\_\_
- Jolley \_\_\_\_\_
- Justice \_\_\_\_\_
- Marlatt \_\_\_\_\_
- Mazzei \_\_\_\_\_
- Myers \_\_\_\_\_
- Newberry \_\_\_\_\_
- Nichols \_\_\_\_\_
- Paddack \_\_\_\_\_
- Rice \_\_\_\_\_
- Stanislowski \_\_\_\_\_
- Sykes \_\_\_\_\_
- Wilson \_\_\_\_\_
- Wyrick \_\_\_\_\_
- \_\_\_\_\_
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- \_\_\_\_\_
- \_\_\_\_\_
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1 STATE OF OKLAHOMA

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

3 CONFERENCE COMMITTEE  
4 SUBSTITUTE  
5 FOR ENGROSSED  
6 HOUSE BILL NO. 1475

By: Armes and Ritze of the  
House

7 and

Barrington of the Senate

8  
9  
10 CONFERENCE COMMITTEE SUBSTITUTE

11 An Act relating to revenue and taxation; amending 68  
12 O.S. 2001, Section 1634, which relates to sales tax  
13 on fireworks; requiring sales tax be collected on  
14 retail sales of fireworks; requiring sales tax  
15 permit; requiring display of permit; providing  
16 penalty; providing an effective date; and declaring  
17 an emergency.

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

19 SECTION 1. AMENDATORY 68 O.S. 2001, Section 1634, is  
20 amended to read as follows:

21 Section 1634. ~~Any~~ A. Every retail sale of fireworks ~~to a~~  
22 ~~consumer~~ by a wholesaler, distributor, manufacturer or a retailer  
23 shall be subject to the levy and collection of sales tax pursuant to  
24 the provisions of the Oklahoma State Tax Code.

1        B. Every retail fireworks location shall possess a valid  
2 current sales tax permit issued by the Oklahoma Tax Commission. The  
3 sales tax permit shall be conspicuously posted in the immediate  
4 vicinity of the sales operation and shall be immediately available  
5 for examination by the public or any enforcement officer.

6        C. Vendors that fail to collect sales tax as required by  
7 subsection A of this section shall be subject to the penalties  
8 provided in Section 1361 of this title.

9        SECTION 2. This act shall become effective June 1, 2011.

10       SECTION 3. It being immediately necessary for the preservation  
11 of the public peace, health and safety, an emergency is hereby  
12 declared to exist, by reason whereof this act shall take effect and  
13 be in full force from and after its passage and approval.

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15       53-1-7744            CJB            05/09/11

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