

**FLOOR AMENDMENT**  
HOUSE OF REPRESENTATIVES  
State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB1363 \_\_\_\_\_  
Page 1-31 Section \_\_\_\_\_ Lines \_\_\_\_\_  
Of the printed Bill  
Of the Engrossed Bill

By deleting Sections 1 through 7 and by inserting in lieu thereof the following language:

“(INSERT ATTACHED)”

**AMEND TITLE TO CONFORM TO AMENDMENTS**

Adopted: \_\_\_\_\_

Amendment submitted by: Earl Sears \_\_\_\_\_

\_\_\_\_\_  
Reading Clerk

1 "SECTION 1. NEW LAW A new section of law to be codified  
2 in the Oklahoma Statutes as Section 1354.6A-1 of Title 68, unless  
3 there is created a duplication in numbering, reads as follows:

4 A. If the United States Congress enacts the Marketplace  
5 Fairness Act of 2013, or other similar legislation authorizing  
6 states to require sellers that lack a substantial nexus with the  
7 state to pay, collect, or remit sales or use tax, the Legislature  
8 may adopt, before the effective date of such federal legislation,  
9 any conforming amendments required by such federal legislation and  
10 requiring the Oklahoma Tax Commission to adopt rules necessary to  
11 effectively administer such taxes with respect to remote sellers.

12 B. This section is not intended to create a nexus between this  
13 state and remote sellers for any tax other than as authorized  
14 pursuant to federal law.

15 C. The provisions of this section shall not become effective as  
16 law until and unless federal law is amended or enacted in a way that  
17 either allows or requires the State of Oklahoma to impose an  
18 obligation upon remote vendors to collect sales tax or use tax or  
19 both such taxes in a manner consistent with the requirements of the  
20 Commerce Clause of the United States Constitution.

21 SECTION 2. NEW LAW A new section of law to be codified  
22 in the Oklahoma Statutes as Section 1354.6A-2 of Title 68, unless  
23 there is created a duplication in numbering, reads as follows:

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1        There is hereby created a special fund which shall be designated  
2 the "Income Tax Reduction Fund". The fund shall consist of sales  
3 tax revenue collected and remitted by vendors pursuant to changes  
4 enacted in federal law or state law, or both, as described in  
5 Section 1 of this act. The revenues accruing to the Income Tax  
6 Reduction Fund shall be utilized for the purpose of offsetting  
7 revenue losses, if any, resulting from a decrease in the individual  
8 income tax rate imposed pursuant to Section 2355 of Title 68 of the  
9 Oklahoma Statutes."

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54-2-10535        MAH        03/10/14