

STATE OF OKLAHOMA

1st Session of the 54th Legislature (2013)

HOUSE BILL 1460

By: Ownbey

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 2011, Section 1357.10, which relates to sales tax holidays; expanding to include school supplies and computers; defining terms; providing an effective date; and declaring an emergency.

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

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

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

1. The sales price of the article or school supplies is less than One Hundred Dollars (\$100.00); ~~and~~

2. The sales price of the computer is less than One Thousand Dollars (\$1,000.00); and

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

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

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

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

3. The rental of clothing or footwear.

C. As used in this section:

1. "School supplies" means pens, pencils, three-ring binders, notebook paper, spiral notebooks, pocket folders, rulers, protractors, compasses, map pencils, crayons, markers, glue, index cards or any item included on an official supply list provided to students by the State Department of Education; and

2 "Computer" means a tablet, laptop, desktop, or tower computer system which consists of a central processing unit (CPU), and may include devices such as a display monitor, keyboard, mouse, and speakers sold as a computer package.

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

SECTION 2. This act shall become effective July 1, 2013.

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

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