

1 STATE OF OKLAHOMA

2 1st Session of the 54th Legislature (2013)

3 HOUSE BILL 1616

By: Cannaday

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5
6 AS INTRODUCED

7 An Act relating to amusements and sports; amending 3A
8 O.S. 2011, Section 421, which relates to bingo taxes;
9 providing exemption for certain volunteer fire
10 departments; and providing an effective date.

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

13 SECTION 1. AMENDATORY 3A O.S. 2011, Section 421, is
14 amended to read as follows:

15 Section 421. A. Except as provided in subsection D of this
16 section, there is hereby levied a tax in the amount of one cent
17 (\$0.01) upon each bingo face and each U-PIK-EM bingo game set sold
18 in this state to be paid by the distributor.

19 B. Except as provided in subsection D of this section, there is
20 hereby levied upon each breakopen ticket game sold in this state a
21 tax in the amount of ten percent (10%) on the gross receipts of the
22 retail sales value to be paid by the distributor. For purposes of
23 this subsection, "gross receipts of the retail sales value" means
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1 the stated retail per breakopen ticket price multiplied by the
2 number of tickets in each packaging container of breakopen tickets.

3 C. Except as provided in subsection D of this section, there is
4 hereby levied upon all charity game equipment except bingo faces, U-
5 PIK-EM bingo game sets, and breakopen ticket games a tax in the
6 amount of ten percent (10%) of the price paid for such equipment as
7 shown on the purchase invoice.

8 D. There shall be no tax levied on any item provided for in
9 this section if the item is sold to an organization that is:

10 1. A veterans' organization exempt from taxation pursuant to
11 the provisions of paragraph (4), (7), (8), (10) or (19) of
12 subsection (c) of Section 501 of the United States Internal Revenue
13 Code of 1986, as amended, 26 U.S.C., Section 501(c) et seq.; ~~or~~

14 2. A group home for mentally disabled individuals exempt from
15 taxation pursuant to the provisions of paragraph (3) of subsection
16 (c) of Section 501 of the United States Internal Revenue Code of
17 1986, as amended, 26 U.S.C., Section 501(c) et seq.;

18 3. A volunteer fire department organized pursuant to the
19 Oklahoma Volunteer Firefighters Act; or

20 4. A volunteer fire department organized pursuant to Sections
21 592 through 594 of Title 18 of the Oklahoma Statutes.

22 SECTION 2. This act shall become effective January 1, 2014.

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24 54-1-5160 CJB 01/03/13