

1 STATE OF OKLAHOMA

2 2nd Session of the 54th Legislature (2014)

3 SENATE BILL 2007

By: Shortey

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5  
6 AS INTRODUCED

7 An Act relating to Oklahoma Charity Games Tax;  
8 amending 3A O.S. 2011, Section 421, which relates to  
9 bingo tax; providing exemption for certain charitable  
healthcare organizations; 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.; or

18 3. A charitable healthcare organization which is exempt from  
19 taxation pursuant to the provisions of paragraph (3) of subsection  
20 (c) of Section 501 of the United States Internal Revenue Code of  
21 1986, as amended, 26 U.S.C., Section 501(c) et seq.

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

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