

1 STATE OF OKLAHOMA

2 2nd Session of the 55th Legislature (2016)

3 COMMITTEE SUBSTITUTE  
4 FOR ENGROSSED  
5 SENATE JOINT  
6 RESOLUTION NO. 62

By: Sparks of the Senate  
and  
Martin of the House

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11 COMMITTEE SUBSTITUTE

12 A Joint Resolution expressing intent that the State  
13 of Oklahoma levy, collect and enforce the sales and  
14 use taxes on sales from certain vendors contingent  
15 upon certain action; and directing distribution.

16 WHEREAS, sales tax is levied on purchases of tangible personal  
17 property made within the state and use tax is levied on the purchase  
18 price of tangible personal property purchased outside the state for  
19 use and consumption within the state by the purchaser; and

20 WHEREAS, Oklahoma taxpayers can remit the use tax they owe  
21 directly to the Oklahoma Tax Commission on a monthly basis or when  
22 they file their state income tax return, but only about 4% of  
23 returns reported use taxes; and  
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1           WHEREAS, a 2009 study by the University of Tennessee entitled,  
2 "State and Local Government Sales Tax Revenue Losses from Electronic  
3 Commerce" estimated that Oklahoma's losses for both state and local  
4 jurisdictions was approximately \$140.8 million; and

5           WHEREAS, in *Quill v. North Dakota* 504 U.S. 298 (1992), the  
6 United States Supreme Court ruled that a state cannot require a  
7 vendor to collect use tax unless the vendor has a physical presence  
8 in the state, but that Congress has the power to require out-of-  
9 state sellers without a physical presence to collect sales and use  
10 taxes; and

11           WHEREAS, States have attempted to enact their own laws  
12 compelling collection from remote vendors with varying results.

13           NOW, THEREFORE, BE IT RESOLVED BY THE SENATE AND THE HOUSE OF  
14 REPRESENTATIVES OF THE 2ND SESSION OF THE 55TH OKLAHOMA LEGISLATURE:

15           SECTION 1. That if the Courts or Congress act to compel all  
16 out-of-state sellers to collect sales and use taxes on nonexempt  
17 sales in the various states, the State of Oklahoma intends to  
18 immediately levy, collect and enforce such taxes on all vendors.

19           SECTION 2. The Secretary of State is hereby directed to  
20 distribute copies of this resolution to all members of the Oklahoma  
21 Legislature and the Oklahoma Congressional Delegation.

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23           55-2-9786           JM           04/07/16  
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