

1 ENGROSSED SENATE
JOINT
2 RESOLUTION NO. 62

By: Sparks of the Senate

3 and

4 Martin of the House

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6 [Joint Resolution - levy, collect and enforce the
7 sales and use tax - distribution]
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9 WHEREAS, sales tax is levied on purchases of tangible personal
10 property made within the state and use tax is levied on the purchase
11 price of tangible personal property purchased outside the state for
12 use and consumption within the state by the purchaser; and

13 WHEREAS, Oklahoma taxpayers can remit the use tax they owe
14 directly to the Oklahoma Tax Commission on a monthly basis or when
15 they file their state income tax return, but only about 4% of
16 returns reported use taxes; and

17 WHEREAS, a 2009 study by the University of Tennessee entitled,
18 "State and Local Government Sales Tax Revenue Losses from Electronic
19 Commerce" estimated that Oklahoma's losses for both state and local
20 jurisdictions was approximately \$140.8 million; and

21 WHEREAS, in *Quill v. North Dakota* 504 U.S. 298 (1992), the
22 United States Supreme Court ruled that a state cannot require a
23 vendor to collect use tax unless the vendor has a physical presence
24 in the state, but that Congress has the power to require out-of-

1 state sellers without a physical presence to collect sales and use
2 taxes; and

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

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

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

11 SECTION 2. The Secretary of State is hereby directed to
12 distribute copies of this resolution to all members of the Oklahoma
13 Legislature and the Oklahoma Congressional Delegation.

14 Passed the Senate the 9th day of March, 2016.

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Presiding Officer of the Senate

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18 Passed the House of Representatives the ____ day of _____,
19 2016.

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Presiding Officer of the House
of Representatives

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