

1 twentieth day of each month, to deliver to the Oklahoma Tax
2 Commission, upon forms prescribed and furnished by it, sales tax
3 reports signed under oath, showing the gross receipts or gross
4 proceeds arising from all sales taxable or nontaxable under Section
5 1350 et seq. of this title during the preceding calendar month.
6 Such reports shall show such further information as the Tax
7 Commission may require to enable it to compute correctly and collect
8 the tax herein levied. In addition to the information required on
9 reports, the Tax Commission may request and the taxpayer must
10 furnish any information deemed necessary for a correct computation
11 of the tax levied herein. Such tax remitter shall compute and remit
12 to the Tax Commission the required tax due for the preceding
13 calendar month, the remittance or remittances of the tax to
14 accompany the reports herein required. If not filed on or before
15 the twentieth day of such month, the tax shall be delinquent from
16 such date. Reports timely mailed shall be considered timely filed.
17 If a report is not timely filed, interest shall be charged from the
18 date the report should have been filed until the report is actually
19 filed.

20 B. Effective July 1, 2001, every person owing an average of One
21 Hundred Thousand Dollars (\$100,000.00) or more per month in total
22 sales taxes in the previous fiscal year shall remit the tax due and
23 shall participate in the Tax Commission's electronic funds transfer
24

1 and electronic data interchange program, according to the following
2 schedule:

3 1. For sales from the first day through the fifteenth day of
4 each month, the tax shall be due and payable on the twentieth day of
5 such month and remitted to the Tax Commission by electronic funds
6 transfer. A taxpayer will be considered to have complied with the
7 reporting requirements of this paragraph if, on or before the
8 twentieth day of such month, the taxpayer paid at least ninety
9 percent (90%) of the liability for that fifteen-day period or at
10 least fifty percent (50%) of the taxpayer's liability in the
11 immediate preceding calendar year for the same month as the month in
12 which the fifteen-day period occurs; and

13 2. For sales from the sixteenth day through the end of each
14 month, the tax shall be due and payable on the twentieth day of the
15 following month and remitted to the Tax Commission by electronic
16 funds transfer.

17 Every person required to remit the tax due pursuant to this
18 subsection shall file its monthly sales tax report in accordance
19 with the Tax Commission's electronic data interchange program on the
20 twentieth day of the month following the month the sales occurred.

21 Taxes not paid on or before the due dates specified in this
22 subsection shall be delinquent from such dates.

23 C. Effective March 1, 2002, every person owing an average of
24 Twenty-five Thousand Dollars (\$25,000.00) or more per month in total

1 sales taxes in the previous fiscal year shall remit the tax due and
2 shall participate in the Tax Commission's electronic funds transfer
3 and electronic data interchange program, according to the following
4 schedule:

5 1. For sales from the first day through the fifteenth day of
6 each month, the tax shall be due and payable on the twentieth day of
7 such month and remitted to the Tax Commission by electronic funds
8 transfer. A taxpayer will be considered to have complied with the
9 reporting requirements of this paragraph if, on or before the
10 twentieth day of such month, the taxpayer paid at least ninety
11 percent (90%) of the liability for that fifteen-day period or at
12 least fifty percent (50%) of the taxpayer's liability in the
13 immediate preceding calendar year for the same month as the month in
14 which the fifteen-day period occurs; and

15 2. For sales from the sixteenth day through the end of each
16 month, the tax shall be due and payable on the twentieth day of the
17 following month and remitted to the Tax Commission by electronic
18 funds transfer.

19 Every person required to remit the tax due pursuant to this
20 subsection shall file its monthly sales tax report in accordance
21 with the Tax Commission's electronic data interchange program on the
22 twentieth day of the month following the month the sales occurred.
23 Provided, persons primarily engaged in selling lumber and other
24 building materials, including cement and concrete, except for home

1 centers classified under Industry No. 444110 of the North American
2 Industrial Classification System (NAICS) Manual, shall remit and
3 report as required in subsection A of this section, with the
4 exception of taxes due on sales made during the periods of June 1
5 through June 15, 2002, which shall be remitted and reported on June
6 20, 2002, and June 1 through June 15, 2003, which shall be remitted
7 and reported on June 20, 2003.

8 Taxes not paid on or before the due dates specified in this
9 subsection shall be delinquent from such dates.

10 D. Effective October 1, 2003, every person owing an average of
11 Two Thousand Five Hundred Dollars (\$2,500.00) or more per month in
12 total sales taxes in the previous fiscal year shall remit the tax
13 due and shall participate in the Tax Commission's electronic funds
14 transfer and electronic data interchange program, according to the
15 following schedule:

16 1. For sales from the first day through the fifteenth day of
17 each month, the tax shall be due and payable on the twentieth day of
18 such month and remitted to the Tax Commission by electronic funds
19 transfer. A taxpayer will be considered to have complied with the
20 reporting requirements of this paragraph if, on or before the
21 twentieth day of such month, the taxpayer paid at least ninety
22 percent (90%) of the liability for that fifteen-day period or at
23 least fifty percent (50%) of the taxpayer's liability in the
24

1 immediate preceding calendar year for the same month as the month in
2 which the fifteen-day period occurs; and

3 2. For sales from the sixteenth day through the end of each
4 month, the tax shall be due and payable on the twentieth day of the
5 following month and remitted to the Tax Commission by electronic
6 funds transfer.

7 Every person required to remit the tax due pursuant to this
8 subsection shall file its monthly sales tax report in accordance
9 with the Tax Commission's electronic data interchange program on the
10 twentieth day of the month following the month the sales occurred.
11 Provided, persons primarily engaged in selling lumber and other
12 building materials, including cement and concrete, except for home
13 centers classified under Industry No. 444110 of the North American
14 Industrial Classification System (NAICS) Manual, shall remit and
15 report as required in subsection A of this section.

16 Taxes not paid on or before the due dates specified in this
17 subsection shall be delinquent from such dates.

18 E. Effective October 1, 2015, every person owing an average of
19 Five Thousand Dollars (\$5,000.00) or more per month in total sales
20 taxes in the previous fiscal year shall remit the tax due and shall
21 participate in the Tax Commission's electronic funds transfer and
22 electronic data interchange program, according to the following
23 schedule:
24

1 1. For sales from the first day through the fifteenth day of
2 each month, the tax shall be due and payable on the twentieth day of
3 such month and remitted to the Tax Commission by electronic funds
4 transfer. A taxpayer will be considered to have complied with the
5 reporting requirements of this paragraph if, on or before the
6 twentieth day of such month, the taxpayer paid at least ninety
7 percent (90%) of the liability for that fifteen-day period or at
8 least fifty percent (50%) of the taxpayer's liability in the
9 immediate preceding calendar year for the same month as the month in
10 which the fifteen-day period occurs; and

11 2. For sales from the sixteenth day through the end of each
12 month, the tax shall be due and payable on the twentieth day of the
13 following month and remitted to the Tax Commission by electronic
14 funds transfer.

15 Every person required to remit the tax due pursuant to this
16 subsection shall file its monthly sales tax report in accordance
17 with the Tax Commission's electronic data interchange program on the
18 twentieth day of the month following the month the sales occurred.
19 Provided, persons primarily engaged in selling lumber and other
20 building materials, including cement and concrete, except for home
21 centers classified under Industry No. 444110 of the North American
22 Industrial Classification System (NAICS) Manual, shall remit and
23 report as required in subsection A of this section.

1 The Oklahoma Tax Commission shall notify each taxpayer whose
2 remittances for the previous year will subject them to the
3 provisions of this subsection. The taxpayer will not be subject to
4 any penalties and interest for not complying with the provisions of
5 this subsection until sixty (60) days after the receipt of such
6 notice. Taxes not paid on or before the due dates specified in this
7 subsection shall be delinquent from such dates.

8 F. Effective October 1, 2015, every person owing an average of
9 Two Thousand Five Hundred Dollars (\$2,500.00) or more per month in
10 total sales taxes in the previous fiscal year shall compute and
11 remit the required tax due for the preceding calendar month
12 accompanied by the reports required by this section. The taxpayer
13 shall participate in the Tax Commission's electronic funds transfer
14 and electronic data interchange program. If not filed on or before
15 the twentieth day of such month, the tax shall be delinquent from
16 such date.

17 G. In lieu of monthly reports, tax remitters or taxpayers who
18 are classified as Group Three vendors in Section 1350 et seq. of
19 this title or tax remitters or taxpayers whose total amount of tax
20 liability for any one month does not exceed Fifty Dollars (\$50.00)
21 may file semiannual reports and remit taxes due thereunder to the
22 Tax Commission on or before the twentieth day of January and July of
23 each year for the preceding six-month period. If not paid on or
24 before the twentieth day of such month, the tax shall be delinquent.

1 ~~F.~~ H. It shall be the duty of every tax remitter required to
2 make a sales tax report and pay any tax under Section 1350 et seq.
3 of this title to keep and preserve suitable records of the gross
4 daily sales together with invoices of purchases and sales, bills of
5 lading, bills of sale and other pertinent records and documents
6 which may be necessary to determine the amount of tax due hereunder
7 and such other records of goods, wares and merchandise, and other
8 subjects of taxation under Section 1350 et seq. of this title as
9 will substantiate and prove the accuracy of such returns. It shall
10 also be the duty of every person who makes sales for resale to keep
11 records of such sales which shall be subject to examination by the
12 Tax Commission or any authorized employee thereof while engaged in
13 checking or auditing the records of any person required to make a
14 report under the terms of Section 1350 et seq. of this title. All
15 such records shall remain in Oklahoma and be preserved for a period
16 of three (3) years, unless the Tax Commission, in writing, has
17 authorized their destruction or disposal at an earlier date, and
18 shall be open to examination at any time by the Tax Commission or by
19 any of its duly authorized agents. The burden of proving that a
20 sale was not a taxable sale shall be upon the person who made the
21 sale.

22 ~~G.~~ I. The purchaser must provide the vendor with the
23 purchaser's sales tax permit number, the direct payment permit
24 number or a copy of the direct payment permit if the sale is made

1 within Oklahoma. In addition to furnishing the sales tax permit
2 number to the vendor, the purchaser must certify in writing to the
3 vendor that the purchaser is engaged in the business of reselling
4 the articles purchased. Failure to so certify, or to falsely
5 certify with the knowledge that the items purchased are not for
6 resale, shall be sufficient grounds upon which the Tax Commission
7 may cause the purchaser's sales tax permit to be canceled.

8 Certification may be made on the bill, invoice or sales slip
9 retained by the vendor or by furnishing a certification letter to
10 the seller which contains the following:

11 1. The name and address of the purchaser;

12 2. The sales tax permit number of the permit issued to the
13 purchaser;

14 3. A statement that the purchaser is engaged in the business of
15 reselling the articles purchased, if applicable;

16 4. A statement that the articles purchased are purchased for
17 resale, if applicable; and

18 5. The signature of the purchaser or a person authorized to
19 legally bind the purchaser.

20 ~~H.~~ J. If a sales tax permit holder purchases goods, wares and
21 merchandise from a vendor on a regular basis, then the permit holder
22 may furnish the certification letter described in subsection ~~6~~ I of
23 this section to the vendor and the vendor may subsequently make
24 sales of tangible personal property to the permit holder without

1 requiring a certification letter or certification statement for each
2 subsequent sale. The permit holder must notify the seller of all
3 purchases which are not for resale and remit the applicable amount
4 of tax thereon. If the permit holder fails to notify the vendor of
5 purchases not intended for resale, then sufficient grounds shall
6 exist for the Tax Commission to cancel the sales tax permit of the
7 permit holder who so failed to notify the vendor.

8 ~~I.~~ K. In lieu of filing reports as required in subsection A of
9 this section, tax remitters or taxpayers who agree to participate in
10 the Tax Commission's electronic funds transfer and electronic data
11 interchange programs may file according to the following schedule:

12 1. For sales from the first day through the fifteenth day of
13 each month, the tax shall be due and payable on the twentieth day of
14 such month and remitted to the Tax Commission by electronic funds
15 transfer. A taxpayer will be considered to have complied with the
16 reporting requirements of this paragraph if, on or before the
17 twentieth day of such month, the taxpayer paid at least ninety
18 percent (90%) of the liability for that fifteen-day period or at
19 least fifty percent (50%) of the taxpayer's liability in the
20 immediate preceding calendar year for the same month as the month in
21 which the fifteen-day period occurs; and

22 2. For sales from the sixteenth day through the end of each
23 month, the tax shall be due and payable on the twentieth day of the
24

1 following month and remitted to the Tax Commission by electronic
2 funds transfer.

3 Every person required to remit the tax due pursuant to this
4 subsection shall file its monthly sales tax report in accordance
5 with the Tax Commission's electronic data interchange program on the
6 twentieth day of the month following the month the sales occurred.

7 Taxes not paid on or before the due dates specified in this
8 subsection shall be delinquent from such dates.

9 SECTION 2. This act shall become effective October 1, 2015.

10
11 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
12 02/24/2015 - DO PASS, As Amended and Coauthored.