

An Act relating to sales and use tax; defining terms; declaring Legislative intent with respect to levy of sales and use tax; levying specified sales tax amount on certain sales of property by remote seller; levying specified excise tax amount on certain sales of property brought into the state; providing for treatment of tax in specified manner; establishing specified requirements for remote sellers, with certain exception; providing for construction of act; repealing 68 O.S. 2011, Sections 1354.1, 1354.2, 1354.3, 1354.4, 1354.5 and 1354.6, which relate to levy of tax on out-of-state vendors; providing for codification; and providing an effective date.