

1 STATE OF OKLAHOMA

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

3 SENATE JOINT
4 RESOLUTION 62

By: Sparks

5
6 AS INTRODUCED

7 A Joint Resolution expressing intent that the State
8 of Oklahoma levy, collect and enforce the sales and
9 use tax on sales from certain vendors contingent upon
10 certain action; and directing distribution.

11 WHEREAS, sales tax is levied on purchases of tangible personal
12 property made within the state and use tax is levied on the purchase
13 price of tangible personal property purchased outside the state for
14 use and consumption within the state by the purchaser; and

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

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

23 WHEREAS, in Quill v. North Dakota 504 U.S. 298 (1992), the
24 United States Supreme Court ruled that a state cannot require a

1 vendor to collect use tax unless the vendor has a physical presence
2 in the state, but that Congress has the power to require out-of-
3 state sellers without a physical presence to collect sales and use
4 taxes; and

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

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

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

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

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