

SENATE FLOOR VERSION

March 28, 2012

As Amended

ENGROSSED HOUSE
BILL NO. 2510

By: Coody of the House

and

Barrington of the Senate

[revenue and taxation - sales tax exemptions - codification - effective date]

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. NEW LAW A new section of law to be codified

in the Oklahoma Statutes as Section 1356.2 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. No person shall claim a sales tax exemption granted a not-for-profit organization pursuant to Section 1356 or 1357 of Title 68 of the Oklahoma Statutes in order to make a purchase exempt from sales tax for his or her personal use.

B. Any person who knowingly makes a purchase in violation of subsection A of this section shall be guilty of a misdemeanor and upon conviction thereof shall be fined an amount equal to double the amount of sales tax involved, or incarcerated for not more than sixty (60) days, or both.

1 C. In addition to the penalty provided in subsection B of this
2 section, any person violating subsection A of this section shall be
3 subject to an administrative fine of not more than Five Hundred
4 Dollars (\$500.00). Administrative fines collected pursuant to the
5 provisions of this subsection shall be deposited to the General
6 Revenue Fund.

7 SECTION 2. This act shall become effective November 1, 2012.

8 COMMITTEE REPORT BY: COMMITTEE ON FINANCE, dated 3-27-12 - DO PASS,
As Amended.

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