

CONFERENCE COMMITTEE REPORT SUMMARY

Measure HB 1104

Principal Authors: Representative Sears
Senator Mazzei

General Subject Matter: Revenue and Taxation

General Description of **Major Differences** between the current report and the version last seen and voted on in the House and the sections in which such differences are located:

√ Changes from engrossed House measure which were made in the Senate and contained in conference committee report/substitute (applies *only* to House measures):

None.

√ Changes made in conference:

Section 1: Amends unstamped cigar and tobacco product penalties stating that any person in possession of more than one thousand small or large cigars or two hundred sixteen ounces of chewing or smoking tobacco products in packages or containers for which the tax required by law has not been paid will be punished by administrative fines provided in subsection D of section 418 of Title 68.

Section 2: Amends the punishment for the transportation or possession of unstamped cigar and tobacco products to align with the amendment in Section 1.

Section 3: Amends the tax exempt treatment of governmental and nonprofit entities related to health centers.

Section 4: Modifies statutory references.

Section 5: Repeals section 1368.2 of Title 68 which requires the Tax Commission to annually mail a notice to all sales tax permit holders informing them of the statutory penalties for violations of the Oklahoma Sales Tax Code.

Date Prepared: May 23, 2013