

STATE OF OKLAHOMA

1st Session of the 56th Legislature (2017)

COMMITTEE SUBSTITUTE  
FOR

HOUSE BILL NO. 2346

By: Osborn (Leslie) and Wallace  
of the House

and

David and Fields of the  
Senate

COMMITTEE SUBSTITUTE

An Act relating to the Motor Fuel Tax Code; amending  
68 O.S. 2011, Section 500.22, which relates to  
deferral of motor fuel tax remittance by eligible  
purchasers; eliminating allowed remittance basis  
reductions; providing an effective date; and  
declaring an emergency.

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

SECTION 1. AMENDATORY 68 O.S. 2011, Section 500.22, is  
amended to read as follows:

Section 500.22 Each supplier and bonded importer who sells  
motor fuel shall precollect and remit on behalf of and from the  
purchaser the motor fuel tax imposed under Section 4 500.4 of this  
~~act~~ title. At the election of an eligible purchaser, which notice  
shall be evidenced by a written statement from the Commission as to

1 the purchaser eligibility status as determined under Section ~~23~~  
2 500.23 of this ~~act~~ title, the seller shall not require a payment of  
3 motor fuel tax on transport truck loads from the purchaser sooner  
4 than two (2) business days prior to the date on which the tax is  
5 required to be remitted by the supplier or bonded importer under  
6 Section ~~20~~ 500.20 of this ~~act~~ title. This election shall be subject  
7 to a condition that the remittances by the eligible purchaser of all  
8 amounts of tax due the seller shall be paid ~~on the basis of ninety-~~  
9 ~~eight and four-tenths percent (98.4%) for gasoline and ninety-eight~~  
10 ~~and one-tenth percent (98.1%) for diesel fuel and which shall be~~  
11 ~~paid~~ by electronic funds transfer on or before the second preceding  
12 day prior to the date of the remittance by the supplier to the  
13 Commission, and the election by the eligible purchaser under this  
14 section may be terminated by the seller if the eligible purchaser  
15 does not make timely payments to the seller as required by this  
16 section.

17 SECTION 2. This act shall become effective July 1, 2017.

18 SECTION 3. It being immediately necessary for the preservation  
19 of the public peace, health or safety, an emergency is hereby  
20 declared to exist, by reason whereof this act shall take effect and  
21 be in full force from and after its passage and approval.

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23 56-1-7621 MAH 04/17/17  
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