

1 **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2 STATE OF OKLAHOMA

3 1st Session of the 56th Legislature (2017)

4 COMMITTEE SUBSTITUTE
5 FOR
6 HOUSE BILL NO. 2346

By: Osborn (Leslie) and Wallace
of the House

and

David and Fields of the
Senate

11 COMMITTEE SUBSTITUTE

12 An Act relating to the Motor Fuel Tax Code; amending
13 68 O.S. 2011, Section 500.22, which relates to
14 deferral of motor fuel tax remittance by eligible
15 purchasers; eliminating allowed remittance basis
16 reductions; providing an effective date; and
17 declaring an emergency.

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

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

21 Section 500.22 Each supplier and bonded importer who sells
22 motor fuel shall precollect and remit on behalf of and from the
23 purchaser the motor fuel tax imposed under Section 4 500.4 of this
24 ~~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 COMMITTEE REPORT BY: COMMITTEE ON JOINT COMMITTEE ON APPROPRIATIONS
24 AND BUDGET, dated 04/17/2017 - DO PASS, As Amended.