

1 STATE OF OKLAHOMA

2 2nd Session of the 56th Legislature (2018)

3 SENATE BILL 1453

By: Dahm

6 AS INTRODUCED

7 An Act relating to Oklahoma Educational Television  
8 Authority and taxation; amending 70 O.S. 2011,  
9 Section 23-116, which relates to tax exempt status;  
10 modifying exempt status by excluding sales and use  
11 tax; and providing an effective date.

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

13 SECTION 1. AMENDATORY 70 O.S. 2011, Section 23-116, is  
14 amended to read as follows:

15 Section 23-116. The exercise of the powers granted by this  
16 article will be in all respects for the benefit of the people of the  
17 state, to serve their educational and cultural interests and needs,  
18 and for the improvement of their health and living conditions. The  
19 operation and maintenance of projects by the Authority will  
20 constitute the performance of essential governmental functions, and  
21 except as otherwise provided herein, the Authority shall not be  
22 required to pay any taxes or assessments upon any project or any  
23 property acquired or used by the Authority under the provisions of  
24 this article or upon the income therefrom, and the bonds issued

1 under the provisions of this article, their transfer and the income  
2 therefrom, including any profit made on the sale thereof, shall at  
3 all times be free from taxation within the state; provided, the  
4 Authority shall not be exempt from the payment of sales and use  
5 taxes for sales occurring on or after November 1, 2018.

6 SECTION 2. This act shall become effective November 1, 2018.

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