

**BILL SUMMARY**  
2<sup>nd</sup> Session of the 56<sup>th</sup> Legislature

|                        |                                     |
|------------------------|-------------------------------------|
| <b>Bill No.:</b>       | <b>SB 337</b>                       |
| <b>Version:</b>        | <b>ENGR</b>                         |
| <b>Request Number:</b> | <b>NA</b>                           |
| <b>Author:</b>         | <b>Rep. Babinec</b>                 |
| <b>Date:</b>           | <b>4/4/2018</b>                     |
| <b>Impact:</b>         | <b>Tax Commission:</b>              |
|                        | <b>Unknown Sales/Use Tax Impact</b> |

**Research Analysis**

Engrossed SB337 requires any vendor making sales of tangible personal property from a place of business outside of the state for use in the state that does not collect use tax to file an annual statement for each purchaser to the Oklahoma Tax Commission. The statements are required to be submitted by March 1 of each year and must include the total amount paid for Oklahoma purchases made by the purchaser during the preceding calendar year. Failure to file the annual statement will result in a \$10 penalty for each applicable purchaser.

Prepared By: Quyen Do

**Fiscal Analysis**

From the Tax Commission:

The measure requires vendors making sales of tangible personal property from a place of business outside the state for use in this state that do not collect Oklahoma use tax to file with the Tax Commission an annual statement for each purchaser showing the total amount paid for Oklahoma purchases made by the purchaser during the preceding calendar year or any portion thereof. The statement must be filed on or before March 1<sup>st</sup> of each year on a form provided or approved by the Tax Commission. The OTC may require any of the subject vendors that make total Oklahoma sales of more than a \$100,000 in a year to electronically file the required annual statement. Vendors failing to comply with the stated requirement will be subject to a ten dollar (\$10.00) per customer penalty.

The measure will result in an unknown impact to state sales/use tax revenues for FY 19 and FY 20.

Prepared By: Mark Tygret

**Other Considerations**

None.