

1 ENGROSSED SENATE  
2 BILL NO. 429

By: Bice of the Senate

3 and

4 Fetgatter of the House

5  
6 An Act relating to motor fuel tax; amending 68 O.S.  
7 2011, Sections 500.18 and 500.20, which relate to  
8 remittance of tax; modifying day of the month when  
tax is due; updating statutory references; and  
providing an effective date.

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

12 SECTION 1. AMENDATORY 68 O.S. 2011, Section 500.18, is  
13 amended to read as follows:

14 Section 500.18. Except as otherwise provided in ~~this act~~ the  
15 Motor Fuel Tax Code, the tax imposed by ~~Section 4 of this act~~  
16 Sections 500.4 and 500.4B of this title on motor fuel measured by  
17 gallons imported from another state shall be paid by the:

18 1. Licensed occasional importer who has imported the nonexempt  
19 motor fuel within three (3) business days of the earlier of the time  
20 that the nonexempt motor fuel was entered into the state, or the  
21 time that a valid import verification number required by subsection  
22 F of Section ~~33 of this act~~ 500.33 of this title was assigned by the  
23 Commission, under such rules and procedures as the Commission may  
24 provide; or

1        2. Licensed bonded importer who has imported the nonexempt  
2 motor fuel during a month on or before the ~~twenty-fifth~~ twentieth  
3 day of the following month unless such day falls upon a weekend or  
4 state or banking holiday, in which case the liability would be due  
5 the next succeeding business day.

6        However, if the supplier has made a blanket election to  
7 precollect tax under Section ~~19 of this act~~ 500.19 of this title,  
8 then the supplier shall become jointly liable with the importer for  
9 the tax and shall remit the tax to the Commission on behalf of the  
10 importer under the same terms as a supplier payment under Section ~~20~~  
11 ~~of this act~~ 500.20 of this title, and no import verification number  
12 shall be required.

13        SECTION 2.        AMENDATORY        68 O.S. 2011, Section 500.20, is  
14 amended to read as follows:

15        Section 500.20. A. The tax imposed by ~~Section 500.4~~ Sections  
16 500.4 and 500.4B of this title, measured by motor fuel removed by a  
17 licensed supplier from a terminal or refinery in this state other  
18 than a bulk transfer, shall be precollected and remitted on behalf  
19 of the retail consumers to the state by the supplier, as shown in  
20 the records of the terminal operator, who removes the taxable  
21 gallons.

22        B. The supplier, and each reseller, shall list the amount of  
23 tax as a separate line item on all invoices or billings.

1 C. All tax to be paid by a supplier with respect to gallons  
2 removed on the account of the supplier during a calendar month shall  
3 be due and payable on or before the ~~twenty-seventh~~ twentieth day of  
4 the following month unless such day falls upon a weekend or state or  
5 banking holiday in which case the liability would be due the next  
6 succeeding business day.

7 D. A supplier shall remit any late taxes remitted to the  
8 supplier by an eligible purchaser and shall timely notify the  
9 Commission of any late remittances if that supplier has previously  
10 given notice to the Commission of an uncollectible tax amount  
11 pursuant to subsection B of Section 500.24 of this title. For the  
12 purposes of reporting a payment received on previously claimed  
13 uncollectible taxes, any payments made to a supplier on a debt or  
14 account shall be applied first proportionally to the gallons sold  
15 and the tax thereon, and secondly to interest, service charges, and  
16 any other charges.

17 SECTION 3. This act shall become effective November 1, 2019.  
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1 Passed the Senate the 19th day of February, 2019.

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3 \_\_\_\_\_  
4 Presiding Officer of the Senate

5 Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_,  
6 2019.

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9 Presiding Officer of the House  
10 of Representatives