

**BILL SUMMARY**  
1<sup>st</sup> Session of the 57<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 513</b>
<b>Version:</b>	<b>CS</b>
<b>Request Number:</b>	<b>8560</b>
<b>Author:</b>	<b>Rep. Chad Caldwell</b>
<b>Date:</b>	<b>4/15/2019</b>
<b>Impact:</b>	<b>Tax Commission</b>
	<b>Unknown Increase in Sales/Use Revenue</b>

**Research Analysis**

The committee substitute for SB513 requires any remote seller with aggregate sales of tangible personal property worth \$100,000 or more within the state during the preceding or current calendar year to collect and remit state sales and use tax. Any sales by a remote seller through a marketplace forum or referrer's platform where sales or use tax is already collected and remitted can be excluded from the \$100,000 sales threshold for determining whether or not the seller is subject to the requirement.

Prepared By: Quyen Do

**Fiscal Analysis**

Analysis provided by the Tax Commission:

Section one proposes amendment to Section 1392 of Title 68 to remove statutory language which gives remote sellers the option to either collect and remit Oklahoma tax, or elect to notify their customers that use tax may be due, and report sales information to the Oklahoma Tax Commission. Section 1392 of Title 68 is also amended to raise the annual taxable sales threshold which triggers the requirement for remote sellers to collect and remit Oklahoma tax from \$10,000 to \$100,000. Further the proposed amendatory language in Section one clarifies tax collection and reporting requirements of a Marketplace Facilitator for its own sales and third-party sales made through the facilitator's website or other forum.

Sections two through 5 propose amendment to Sections 1393, 1394, 1395 and 1396 of Title 68 consistent with the remote seller amendments outlined in Section one.

Under the proposed amendments all remote sellers meeting the annual Oklahoma taxable sales threshold would be required to collect, report and remit sales/use tax on all Oklahoma sales. Consequently, it is estimated that these amendments, if enacted, will result in an increase in state sales/use tax collections the amount of which is unknown. There is no impact to state revenues estimated to occur as a result of the remaining amendments proposed in the measure.

Prepared By: Mark Tygret

**Other Considerations**

None.

