Bill Summary 2nd Session of the 57th Legislature

Bill No.: **SB 1500** Version: **INT Request No.:** 3689 **Author:** Sen. Silk Date: 01/16/2020

Bill Analysis

SB 1500 makes individuals with direct responsibility for collecting and remitting mixed beverage gross receipts tax personally liable for that duty. The current statute is limited to sales, income and motor fuel taxes only. Assessments against said individuals are filed by the Oklahoma Tax Commission.

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