

Bill Summary
1st Session of the 57th Legislature

Bill No.:	SB 662
Version:	INT
Request No.:	1259
Author:	Sen. Montgomery
Date:	01/27/2019

Bill Analysis

SB 662 requires sellers or certified service providers (CSP's) requesting for relief from the sales tax liability to provide the Oklahoma Tax Commission (OTC) with a written statement within ninety days by the purchaser that the certificate was intended to apply to certain sales. The OTC shall also relieve sellers or CSP's that obtain valid certificate for sales made within the ninety-day period if the sellers or CSP's were unable to provide a written statement within the ninety day period. A certificate of sales is considered accepted in good faith when a seller or CSP has no knowledge or could not have reasonably known that that the exemption certificate or other document issued by the purchaser is false or has been fraudulently presented.

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