

1 STATE OF OKLAHOMA

2 2nd Session of the 57th Legislature (2020)

3 HOUSE BILL 3944

By: Fetgatter

4  
5 AS INTRODUCED

6 An Act relating to revenue and taxation; providing  
7 for remittance of taxes through single account and  
8 report; directing Oklahoma Tax Commission to  
9 promulgate rules; providing an effective date; and  
10 declaring an emergency.

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

13 SECTION 1. NEW LAW A new section of law to be codified  
14 in the Oklahoma Statutes as Section 1364.4 of Title 68, unless there  
15 is created a duplication in numbering, reads as follows:

16 A. Persons who are required to make reports and remit taxes  
17 under Section 1362 of Title 68 of the Oklahoma Statutes shall only  
18 be required to do so through one single account registered with the  
19 Oklahoma Tax Commission and shall file one consolidated report  
20 regarding sales tax, use tax collected as a vendor, and consumer use  
21 tax with the Oklahoma Tax Commission.

22 B. The Oklahoma Tax Commission shall promulgate rules necessary  
23 to administer the provisions of this section.

24 SECTION 2. This act shall become effective July 1, 2020.

SECTION 3. It being immediately necessary for the preservation  
of the public peace, health or safety, an emergency is hereby  
declared to exist, by reason whereof this act shall take effect and  
be in full force from and after its passage and approval.

57-2-10136 MAH 01/15/20