

BILL SUMMARY
1st Session of the 58th Legislature

Bill No.:	SB 596
Version:	ENGR
Request Number:	NA
Author:	Rep. Pfeiffer
Date:	3/24/2021
Impact:	Tax Commission:

No Revenue Impact

Research Analysis

SB 596 provides that a claim for a refund of erroneously paid sales taxes may only be made if a vendor refuses to honor proof of eligibility for an exemption for sales tax on tangible property sold to disabled veterans. To make the claim, the person eligible for the exemption must submit to the Oklahoma Tax Commission a signed notification of the vendor's denial of exemption on a form prescribed by the Commission.

Prepared By: Emily McPherson

Fiscal Analysis

The Tax Commission indicates the provision related to erroneously paid sales taxes by persons is not expected to result in an impact to revenue.

Prepared By: Mark Tygret

Other Considerations

None.