

Bill Summary
2nd Session of the 58th Legislature

Bill No.:	SB 1739
Version:	INT
Request No.:	2634
Author:	Sen. Kidd
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Bill Analysis

SB 1739 authorizes vendors to deduct up to 2% of sales tax remittance owed to the state to pay for keeping sales tax records, filing reports, and remitting the tax when due. The maximum deduction that may be made shall not exceed \$3,300.00 per month sales tax permit. The measure prohibits any such deduction from being made if the payment is delinquent; provided, this provision shall not apply if the Oklahoma Tax Commission determines that the delinquency was due to a natural disaster for which a Presidential Major Disaster Declaration was issued.

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