

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

HOUSE BILL 4318

By: Kendrix

AS INTRODUCED

An Act relating to sales and use tax; authorizing specified deduction from sales tax due for seller or vendor; prohibiting deduction under specified circumstances and providing exception thereto; limiting dollar amount of deduction; authorizing specified deduction from use tax due for seller or vendor; providing for codification; and providing an effective date.

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

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 1367.2 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. For the purpose of compensating the seller or vendor in keeping sales tax records, filing reports, and remitting the tax when due, a seller or vendor shall be allowed a deduction of one percent (1%) of the tax due under the applicable provisions of Title 68 of the Oklahoma Statutes; provided, such deduction shall not be allowed with respect to a direct payment permit.

1 B. No deductions from tax shall be allowed if the filing of a
2 report or payment of tax is filed after the due date; provided, the
3 deduction shall be allowed if the Oklahoma Tax Commission determines
4 that the delinquency was due to a natural disaster for which a
5 Presidential Major Disaster Declaration was issued.

6 C. Notwithstanding the provisions of subsection A of this
7 section, the deduction provided by this section shall be limited to
8 a maximum of One Thousand Dollars (\$1,000.00) per month per sales
9 tax account number.

10 SECTION 2. NEW LAW A new section of law to be codified
11 in the Oklahoma Statutes as Section 1410.2 of Title 68, unless there
12 is created a duplication in numbering, reads as follows:

13 For the purpose of compensating the seller or vendor in keeping
14 use tax records, filing reports, and remitting the tax when due, a
15 seller or vendor shall be allowed a deduction equal to the amount
16 provided for under the Oklahoma Sales Tax Code.

17 SECTION 3. This act shall become effective November 1, 2026.
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