

1 STATE OF OKLAHOMA

2 1st Session of the 56th Legislature (2017)

3 SENATE BILL 337

By: Holt

4
5
6 AS INTRODUCED

7 An Act relating to use tax; amending Section 4,
8 Chapter 311, O.S.L. 2016 (68 O.S. Supp. 2016, Section
9 1406.2), which relates to notification of total
10 sales; requiring certain retailers and vendors to
11 provide certain annual statement to Oklahoma Tax
12 Commission and providing contents and deadline
13 thereof; authorizing Tax Commission to require
14 certain retailers and vendors to file electronically;
15 providing penalty for failure to file; and providing
16 an effective date.

17
18
19
20
21
22
23
24
BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. AMENDATORY Section 4, Chapter 311, O.S.L.
2016 (68 O.S. Supp. 2016, Section 1406.2), is amended to read as
follows:

Section 1406.2. A. Each retailer or vendor making sales of
tangible personal property from a place of business outside this
state for use in this state that is not required to collect use tax
shall, by February 1 of each year, provide to each customer to whom
tangible personal property was delivered in this state a statement
of the total sales made to the customer during the preceding

1 calendar year. The statement must contain language substantially
2 similar to the following:

3 "YOU MAY OWE OKLAHOMA USE TAX ON PURCHASES YOU MADE FROM US
4 DURING THE PREVIOUS TAX YEAR. THE AMOUNT OF TAX YOU MAY OWE
5 IS BASED ON THE TOTAL SALES PRICE OF [INSERT TOTAL SALES
6 PRICE] THAT MUST BE REPORTED AND PAID WHEN YOU FILE YOUR
7 OKLAHOMA INCOME TAX RETURN UNLESS YOU HAVE ALREADY PAID THE
8 TAX."

9 The statement must not contain any other information that would
10 indicate, imply or identify the class, type, description or name of
11 the products purchased. Any information that would indicate, imply
12 or identify the class, type, description or name of the products
13 purchased is strictly confidential.

14 B. The statement may be provided by first-class mail, email or
15 other electronic communication.

16 C. Each retailer or vendor making sales of tangible personal
17 property from a place of business outside this state for use in this
18 state that does not collect use tax shall file an annual statement
19 for each purchaser to the Oklahoma Tax Commission on such forms as
20 are provided or approved by the Tax Commission showing the total
21 amount paid for Oklahoma purchases made by the purchaser during the
22 preceding calendar year or any portion thereof, and such annual
23 statement shall be filed on or before March 1 of each year.

24

1 D. The Tax Commission may require any retailer or vendor that
2 does not collect use tax, and that makes total Oklahoma sales of
3 more than One Hundred Thousand Dollars (\$100,000.00) in a year, to
4 electronically file the annual statement required in subsection C of
5 this section.

6 E. Failure to file the annual statement required in subsection
7 C of this section shall subject the retailer or vendor to a penalty
8 of Ten Dollars (\$10.00) for each purchaser subject to the
9 requirements of subsection C of this section, unless the retailer or
10 vendor shows reasonable cause for such failure.

11 SECTION 2. This act shall become effective November 1, 2017.

12
13 56-1-1262 JCR 1/18/2017 6:38:41 PM

14
15
16
17
18
19
20
21
22
23
24