

1 of the total sales made to the customer during the preceding
2 calendar year. The statement must contain language substantially
3 similar to the following:

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

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

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

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

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, 2018.

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13 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
14 04/04/2018 - DO PASS.

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