An Act

ENROLLED HOUSE
BILL NO. 2510

By: Coody of the House

and

Barrington of the Senate

An Act relating to revenue and taxation; prohibiting certain acts related to organization sales tax exemptions; providing punishment options; providing for codification; and providing an effective date.

SUBJECT: Sales tax

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 1356.2 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. No person shall claim a sales tax exemption granted an organization pursuant to Section 1356 or 1357 of Title 68 of the Oklahoma Statutes in order to make a purchase exempt from sales tax for his or her personal use.

B. Any person who knowingly makes a purchase in violation of subsection A of this section shall be guilty of a misdemeanor and upon conviction thereof shall be fined an amount equal to double the amount of sales tax involved, or incarcerated for not more than sixty (60) days, or both.

C. In addition to the penalty provided in subsection B of this section, any person violating subsection A of this section shall be subject to an administrative fine of not more than Five Hundred Dollars ($500.00). Administrative fines collected pursuant to the provisions of this subsection shall be deposited to the General Revenue Fund.

SECTION 2. This act shall become effective November 1, 2012.

Passed the House of Representatives the 21st day of May, 2012.

Lee R. Turner Jr.

Presiding Officer of the House of Representatives

Passed the Senate the 24th day of May, 2012.

Cliff Kelley

Presiding Officer of the Senate

OFFICE OF THE GOVERNOR

Received by the Governor this 25th

day of May, **20** 12,

at 12:00 **o'clock** P **M.**

By: Jessica R. Pogan

Approved by the Governor of the State of Oklahoma the 29th **day of** may, **20** 12, **at** 9:56 **o'clock** A **M.**

Mary Fallin

Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Secretary of State this 29th **day of** May, **20** 12,

at 3:51 **o'clock** P **M.**

By: Michelle R Day