

A Resolution

ENROLLED HOUSE JOINT
RESOLUTION NO. 511

BY: BEAUCHAMP and SPEARMAN
of the House

and

ATKINSON and KEELS
of the Senate.

A JOINT RESOLUTION DIRECTING THE SECRETARY OF STATE TO REFER TO THE PEOPLE, FOR THEIR APPROVAL OR REJECTION, A LEGISLATIVE ACT PROVIDING FOR A ONE CENT INCREASE IN THE SALES TAX LEVY IN ADDITION TO THE EXISTING TWO CENTS SALES TAX LEVY, AND DIRECTING THE ADDITIONAL REVENUE TO BE CREDITED TO THE GENERAL REVENUE FUND OF THE STATE; AMENDING SECTIONS 1304, 1303 AND 1307 SUBSECTION d, OF OKLAHOMA SALES TAX CODE, AS ENACTED BY CHAPTER 367, OKLAHOMA SESSION LAWS 1963, (68 O.S. SUPP. 1963, § § 13-1304, 13-1303 AND 13-1307, SUBSECTION d); FIXING BRACKETS FOR CONVENIENCE IN COLLECTING TAX; MAKING OTHER PROVISIONS OF LAW RELATING TO SALES TAX APPLICABLE; DESIGNATING PURPOSES OF STATE ASSISTANCE FUND; FIXING EFFECTIVE DATE; PROVIDING FOR BALLOT TITLE; AND ORDERING A SPECIAL ELECTION.

BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES AND BY THE SENATE OF THE THIRTIETH SESSION OF THE LEGISLATURE OF OKLAHOMA:

SECTION 1. The Secretary of State shall refer to the people for their approval or rejection, as and in the manner provided by law, the following proposed Legislative Act:

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

Section 1. Section 1304 of the Oklahoma Sales Tax Code, as enacted by Section 2, Chapter 367, Oklahoma Session Laws 1963, page 680, (68 O.S. Supp. 1963, § 13-1304) is hereby amended to read as follows:

§ 1304. There is hereby levied an excise tax of three percent (3%) upon the gross proceeds or gross receipts derived from all

Chairman, COMMITTEE ON ENGROSSED AND ENROLLED BILLS

Correctly Enrolled: *Suzette Hedy*

sales to any person of the following: _____

_____(a) Tangible personal property. _____

_____(b) Natural or artificial gas, electricity, ice, steam, or any other utility or public service, except water. _____

_____(c) Transportation for hire of persons by common carriers, including railroads, both steam and electric, motor transportation companies, taxicab companies, pullman car companies, airlines and all other means of transportation for hire. _____

_____(d) Service by telephone and telegraph companies to subscribers or users, including transmission of messages, whether local or long distance. This shall include all services and rental charges having any connection with transmission of any message. _____

_____(e) Printing or printed matter of all types, kinds and characters and the service of printing or overprinting. _____

_____(f) Service of furnishing rooms by hotels, apartment hotels, public rooming houses and public lodging houses and tourist camps. _____

_____(g) Service of furnishing storage or parking privileges by auto hotels and parking lots. _____

_____(h) Foods, confections, and all drinks sold or dispensed by hotels, restaurants, or other dispensers, and sold for immediate consumption upon the premises or deliver or carried away from the premises for consumption elsewhere. _____

_____(i) Advertising of all kinds, types and characters, including any and all devices used for advertising purposes and the servicing of any advertising devices. _____

_____(j) Dues or fees to clubs, and the sale of tickets or admissions to places of amusements, to athletic, entertainment, recreational events, or dues or fees for the privilege of having access to or the use of amusement, entertainment, athletic or recreational facilities, including free or complimentary passes, and tickets, admissions, dues or fees. Such free or complimentary passes, tickets, dues or fees are hereby declared to have a value equivalent to the _____

Correctly Enrolled: *Subs to Moody*

sale price of tickets, passes, admissions, fees or dues of like kind or character.

(k) For the purpose of this Article, sales of services and tangible personal property made for the purpose of developing and improving real estate even though such real estate is intended for resale as real property are hereby declared to be sales to consumers or users. Sales of service and tangible personal property, including materials, supplies and equipment made to contractors who use same in the performance of any contract, are hereby declared to be sales to consumers or users and not sales for resale. Sales of tangible personal property to persons who are primarily engaged in selling their services shall be deemed sales to consumers or users and, therefore, taxable. Sales of tangible personal property to peddlers, solicitors and other salesmen who do not have established places of business shall be deemed to be sales to consumers or users, and, therefore, taxable.

Section 2. Section 1303 of the Oklahoma Sales Tax Code, as enacted by Section 2, Chapter 367, Oklahoma Session Laws 1963, page 680, (68 O. S. Supp. 1963, § 13-1303) is hereby amended to read as follows:

§ 1303. It is hereby declared to be the purpose of this Article to provide funds for the financing of the program provided by the Oklahoma Social Security Act of this State and to provide revenues for the support of the functions of the state government of Oklahoma; and for this purpose and to this end, it is hereby expressly provided that the revenues derived hereunder are hereby apportioned as follows:

(a) Ninety-nine percent (99%) of two-thirds (2/3) of the revenues derived hereunder from the collection of the principal of the tax levied by this Article shall be paid to the State Treasurer and placed to the credit of the State Assistance Fund for the purpose of assistance grants for needy aged persons, needy dependent children, needy blind persons, and permanently and totally

Correctly Enrolled: *[Signature]*

disabled persons, and for providing child welfare services and services for crippled children, and for providing services, care and treatment for dependent, homeless and neglected children, delinquent children and mentally retarded persons, for general assistance, commodity distribution and emergency relief, for medical assistance for the aged, for maintaining the Special Rehabilitation Fund, and for other programs assigned to the Department of Public Welfare pursuant to Federal and State law; and for payment of the cost of administration of the foregoing. All such funds available for distribution to the State Assistance Fund shall be paid monthly into the State Assistance Fund.

(b) One-third (1/3) of the revenues derived hereunder from the collection of the principal of the tax levied by this Article shall be paid to the State Treasurer and placed to the credit of the General Revenue Fund to provide revenues for the support of the functions of the state government of Oklahoma.

(c) The remaining one percent (1%) of two-thirds (2/3) of the revenues derived hereunder from the collection of the principal of the tax levied by this Article shall be paid to the State Treasurer and placed to the credit of the Oklahoma Tax Commission Fund, to be paid out of said fund pursuant to appropriations made by the State Legislature.

(d) This Section shall not be construed as impliedly repealing or varying the provisions of 56 O. S. 1961, § § 161, et seq.

Section 3. Section 1307, Subsection d, of the Oklahoma Sales Tax Code, as enacted by Section 2, Chapter 367, Oklahoma Session Laws 1963, page 680, (68 O. S. Supp. 1963, § 13-1307, subsection d) is hereby amended to read as follows:

(d) The amount of tax to be collected on each sale is three percent (3%) of the gross receipts or gross proceeds thereof, but for the convenience of the vendor in collecting the tax, the following brackets are to be followed:

Correctly Enrolled: *R. W. [Signature]*

AMOUNT	TAX
(\$.01 to \$.21)	(No Tax)
(.22 to .44)	(\$.01)
(.45 to .74)	(.02)
(.75 to 1.19)	(.03)

On all sales over One Dollar (\$1.00) the tax shall be computed at the straight rate of three percent (3%) on even dollar amounts and on odd amounts the above bracket system shall be followed.

The use of the above bracket system does not relieve the vendor from the duty and liability to remit to the Tax Commission an amount equal to three percent (3%) of the gross receipts or gross proceeds derived from all sales during the taxable period.

Section 5. This act shall not become effective unless and until it has been approved by the people. Sections 1, 2 and 3 of this act shall become effective on June 1, 1965, if so approved by the people in a referendum election called for such purpose.

SECTION 2. The ballot title for the Legislative Act proposed by SECTION 1 above shall be in the following form:

BALLOT TITLE

Legislative Referendum No. _____ State Question No. _____

THE GIST OF THE PROPOSITION IS AS FOLLOWS:

Shall a Legislative Act

providing for a one cent increase in sales tax in addition to the two cent sales tax levy, and directing the additional revenue to be credited to the general revenue fund of the State and amending Sections 1304, 1303, 1307, Subsection d, of Oklahoma Sales Tax Code, as enacted by Chapter 367, Oklahoma Session Laws 1963 (68 O.S. Supp. 1963, § § 13-1304, 13-1303, and 13-1307, subsection d); directing additional revenue to be credited to General Revenue Fund of State; fixing brackets for convenience in collecting tax; making other provisions of law relating to sales tax applicable;

Correctly Enrolled: *Paula D. [Signature]*

designating purposes of State Assistance Fund; and
fixing effective date,
be approved by the People?

SHOULD THE PROPOSED LEGISLATIVE ACT BE APPROVED? YES
 NO

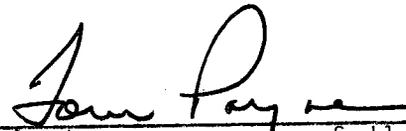
SECTION 3. The Speaker of the House of Representatives shall, immediately after the adoption of this resolution, prepare and file one copy thereof, including the above ballot title, with the Secretary of State and one copy with the Attorney General of the State of Oklahoma.

SECTION 4. A special election is hereby ordered to be held throughout the State of Oklahoma on April 27, 1965, at which the proposed Legislative Act set forth in SECTION 1 of this resolution shall be submitted to the people of Oklahoma for their approval or rejection as and in the manner provided by law.

Passed the House of Representatives the 22nd day of March, 1965.


Speaker of the House of Representatives.

Passed the Senate the 23rd day of March, 1965.

act's 
President of the Senate.

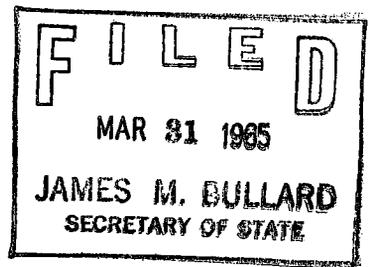
OFFICE OF THE SECRETARY OF STATE

Received by the Secretary of State this 30
day of March, 1965,
at 9:00 o'clock 9 M.
James M. Bullard
By: A. Jones

Correctly Enrolled: 



STATE OF OKLAHOMA
OFFICE OF THE ATTORNEY GENERAL
OKLAHOMA CITY



CHARLES NESBITT
ATTORNEY GENERAL

March 31, 1965

Honorable James M. Bullard
Secretary of State
State Capitol
B U I L D I N G

Dear Mr. Bullard:

You are hereby notified that pursuant to the discretion and duty lodged in and imposed upon the Attorney General by 34 O.S. 1961, § 9, he has examined the proposed ballot title set out in Section 2 of Enrolled House Joint Resolution No. 511, Thirtieth (1965) Oklahoma Legislature, which Resolution was received by the Attorney General on March 30, 1965, and from said examination finds that said ballot title is not in legal form nor in harmony with the law. Therefore, the Attorney General submits the following ballot title, which, in his opinion, is in legal form and in harmony with the law, to-wit:

BALLOT TITLE

State Question No. 425

Legislative Referendum No. 146

THE GIST OF THE PROPOSITION IS AS FOLLOWS:

Shall a Legislative Act

providing for a one cent increase in sales tax in addition to the two cent sales tax levy; amending Sections 1304, 1303, 1307, Subsection d, of Oklahoma Sales Tax Code, as enacted by Chapter 367, Oklahoma Session Laws 1963 (68 O.S. Supp. 1963, §§ 13-1304, 13-1303, and 13-1307, subsection d); directing additional revenue to be credited to General Revenue Fund of State; fixing brackets for convenience in collecting tax; making other provisions of law relating to sales tax applicable; designating purposes of State Assistance Fund; and fixing effective date,

be approved by the People?

3.81

Mr. Bullard - (2)
March 31, 1965

SHOULD THE PROPOSED LEGISLATIVE ACT BE APPROVED?

YES

NO

Inasmuch as 34 O.S. 1961, § 9, expressly provides that

"no appeal shall be allowed as to ballot titles of * * * legislative enactments proposed by the Legislature which ballot titles have been approved or revised by the Attorney General.",

it is your duty, under the provisions of said section, to immediately

"transmit to the Secretary of the State Election Board an attested copy of the pending proposition, including such approved title."

Yours very truly,



Charles Nesbitt
Attorney General

CN:glp