

1 STATE OF OKLAHOMA

2 2nd Session of the 58th Legislature (2022)

3 SENATE BILL 1302

By: Rader

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5  
6 AS INTRODUCED

7 An Act relating to uniform tax procedure; amending 68  
8 O.S. 2021, Section 253, which relates to filing  
9 assessment for certain unpaid taxes; adding medical  
10 marijuana gross receipts tax to certain unpaid taxes  
11 where assessment is authorized to be filed; making  
12 individual liable for payment of medical marijuana  
13 gross receipts tax; and providing an effective date.

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

15 SECTION 1. AMENDATORY 68 O.S. 2021, Section 253, is  
16 amended to read as follows:

17 Section 253. A. When the Oklahoma Tax Commission files a  
18 proposed assessment against corporations, limited liability  
19 companies or other legal entities for unpaid sales taxes, mixed  
20 beverage gross receipts tax collected pursuant to Section 5-105 of  
21 Title 37A of the Oklahoma Statutes, medical marijuana gross receipts  
22 tax collected pursuant to Section 426 of Title 63 of the Oklahoma  
23 Statutes, withheld income taxes, or motor fuel taxes collected  
24 pursuant to Article 5, 6 or 7 of this title, the Commission shall

1 file such proposed assessments against the individuals personally  
2 liable for the tax.

3 B. Any individual shall be liable for the payment of sales tax,  
4 mixed beverage gross receipts tax, medical marijuana gross receipts  
5 tax, withheld income tax, or motor fuel tax if, during the period of  
6 time for which the assessment was made, the individual was  
7 responsible for withholding or collection and remittance of taxes or  
8 had direct control, supervision, or responsibility for filing  
9 returns and making payments of the tax due ~~the State of Oklahoma~~ to  
10 this state.

11 C. Personal liability for sales tax, mixed beverage gross  
12 receipts tax, medical marijuana gross receipts tax, withheld income  
13 tax, or motor fuel tax shall be determined in accordance with the  
14 standards for determining liability for payment of federal  
15 withholding tax pursuant to the Internal Revenue Code of 1986, as  
16 amended, or regulations promulgated pursuant to such section.

17 SECTION 2. This act shall become effective November 1, 2022.

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