

1 STATE OF OKLAHOMA

2 2nd Session of the 59th Legislature (2024)

3 COMMITTEE SUBSTITUTE
4 FOR

5 SENATE BILL 1283

6 By: Treat, Jett, and Rogers

7 COMMITTEE SUBSTITUTE

8 An Act relating to sales tax; amending 68 O.S. 2021,
9 Section 1352, as amended by Section 1 of Enrolled
10 House Bill No. 1955 of the 2nd Session of the 59th
11 Oklahoma Legislature, which relates to definitions;
12 defining terms; modifying definition; and updating
13 statutory language.

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

15 SECTION 1. AMENDATORY 68 O.S. 2021, Section 1352, as
16 amended by Section 1 of Enrolled House Bill No. 1955 of the 2nd
17 Session of the 59th Oklahoma Legislature, is amended to read as
18 follows:

19 Section 1352. As used in the Oklahoma Sales Tax Code:

20 1. "Alcoholic beverages" means beverages that are suitable for
21 human consumption and contain one-half of one percent (0.5%) or more
22 of alcohol by volume;

23 2. "Bottled water" means water that is placed in a safety
sealed container or package for human consumption. Bottled water is

1 calorie-free and does not contain sweeteners or other additives
2 except that it may contain:

3 a. antimicrobial agents,

4 b. fluoride,

5 c. carbonation,

6 d. vitamins, minerals, and electrolytes,

7 e. oxygen,

8 f. preservatives, and

9 g. only those flavors, extracts, or essences derived from
10 a spice or fruit;

11 3. "Bundled transaction" means the retail sale of two or more
12 products, except real property and services to real property, where
13 the products are otherwise distinct and identifiable, and the
14 products are sold for one nonitemized price. A ~~"bundled~~
15 ~~transaction"~~ bundled transaction does not include the sale of any
16 products in which the sales price varies, or is negotiable, based on
17 the selection by the purchaser of the products included in the
18 transaction. As used in this paragraph:

19 a. "distinct and identifiable products" does not include:

20 (1) packaging such as containers, boxes, sacks, bags,
21 and bottles, or other materials such as wrapping,
22 labels, tags, and instruction guides, that
23 accompany the retail sale of the products and are
24 incidental or immaterial to the retail sale

1 thereof, including but not limited to, grocery
2 sacks, shoeboxes, dry cleaning garment bags and
3 express delivery envelopes and boxes,

4 (2) a product provided free of charge with the
5 required purchase of another product. A product
6 is provided free of charge if the sales price of
7 the product purchased does not vary depending on
8 the inclusion of the product provided free of
9 charge, or

10 (3) items included in the definition of gross
11 receipts or sales price, pursuant to this
12 section,

13 b. "one nonitemized price" does not include a price that
14 is separately identified by product on binding sales
15 or other supporting sales-related documentation made
16 available to the customer in paper or electronic form
17 including, but not limited to, an invoice, bill of
18 sale, receipt, contract, service agreement, lease
19 agreement, periodic notice of rates and services, rate
20 card, or price list,

21 A transaction that otherwise meets the definition of a
22 bundled transaction shall not be considered a bundled
23 transaction if it is:

1 (1) the retail sale of tangible personal property and
2 a service where the tangible personal property is
3 essential to the use of the service, and is
4 provided exclusively in connection with the
5 service, and the true object of the transaction
6 is the service,

7 (2) the retail sale of services where one service is
8 provided that is essential to the use or receipt
9 of a second service and the first service is
10 provided exclusively in connection with the
11 second service and the true object of the
12 transaction is the second service,

13 (3) a transaction that includes taxable products and
14 nontaxable products and the purchase price or
15 sales price of the taxable products is de
16 minimis. For purposes of this subdivision, "de
17 minimis" means the seller's purchase price or
18 sales price of taxable products is ten percent
19 (10%) or less of the total purchase price or
20 sales price of the bundled products. Sellers
21 shall use either the purchase price or the sales
22 price of the products to determine if the taxable
23 products are de minimis. Sellers may not use a
24 combination of the purchase price and sales price

1 of the products to determine if the taxable
2 products are de minimis. Sellers shall use the
3 full term of a service contract to determine if
4 the taxable products are de minimis, or

5 (4) the retail sale of exempt tangible personal
6 property and taxable tangible personal property
7 where:

8 (a) the transaction includes food and food
9 ingredients, drugs, durable medical
10 equipment, mobility enhancing equipment,
11 over-the-counter drugs, prosthetic devices
12 or medical supplies, and

13 (b) the seller's purchase price or sales price
14 of the taxable tangible personal property is
15 fifty percent (50%) or less of the total
16 purchase price or sales price of the bundled
17 tangible personal property. Sellers may not
18 use a combination of the purchase price and
19 sales price of the tangible personal
20 property when making the fifty percent (50%)
21 determination for a transaction;

22 ~~3.~~ 4. "Business" means any activity engaged in or caused to be
23 engaged in by any person with the object of gain, benefit, or
24 advantage, either direct or indirect;

1 4. 5. "Candy" means a preparation of sugar, honey, or other
2 natural or artificial sweeteners in combination with chocolate,
3 fruits, nuts, or other ingredients or flavorings in the form of
4 bars, drops, or pieces. Candy shall not include any preparation
5 containing flour or requiring refrigeration;

6 5. 6. "Commission" or "Tax Commission" means the Oklahoma Tax
7 Commission;

8 6. 7. "Computer" means an electronic device that accepts
9 information in digital or similar form and manipulates it for a
10 result based on a sequence of instructions;

11 7. 8. "Computer software" means a set of coded instructions
12 designed to cause a ~~"computer"~~ computer or automatic data processing
13 equipment to perform a task;

14 8. 9. "Consumer" or "user" means a person to whom a taxable
15 sale of tangible personal property is made or to whom a taxable
16 service is furnished. ~~"Consumer"~~ Consumer or ~~"user"~~ user includes
17 all contractors to whom a taxable sale of materials, supplies,
18 equipment, or other tangible personal property is made or to whom a
19 taxable service is furnished to be used or consumed in the
20 performance of any contract;

21 9. 10. "Contractor" means any person who performs any
22 improvement upon real property and who, as a necessary and
23 incidental part of performing such improvement, incorporates
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1 tangible personal property belonging to or purchased by the person
2 into the real property being improved;

3 ~~10.~~ 11. "Dietary supplements" means any product, other than
4 tobacco, intended to supplement the diet that:

5 a. contains one or more of the following dietary
6 ingredients:

7 (1) a vitamin,

8 (2) a mineral,

9 (3) an herb or other botanical,

10 (4) an amino acid,

11 (5) a dietary substance to supplement the diet by
12 increasing the total dietary intake, or

13 (6) a concentrate, metabolite, constituent, extract,
14 or combination of any ingredient described in
15 divisions (1) through (5) of this subparagraph,

16 b. is intended for ingestion in tablet, capsule, powder,
17 softgel, gelcap, or liquid form, or, if not intended
18 for ingestion in such form, is not represented as
19 conventional food and is not represented for use as a
20 sole item of a meal or of the diet, and

21 c. is required to be labeled as a dietary supplement,
22 identifiable by the label and as required pursuant to
23 Section 101.36 of Title 21 of the Code of Federal
24 Regulations;

1 ~~11.~~ 12. "Drug" means a compound, substance or preparation, and
2 any component of a compound, substance or preparation:

- 3 a. recognized in the official United States ~~Pharmacopoeia~~
4 Pharmacopeia, official Homeopathic Pharmacopoeia of
5 the United States, or official National Formulary, and
6 supplement to any of them,
7 b. intended for use in the diagnosis, cure, mitigation,
8 treatment, or prevention of disease, or
9 c. intended to affect the structure or any function of
10 the body;

11 ~~12.~~ 13. "Electronic" means relating to technology having
12 electrical, digital, magnetic, wireless, optical, electromagnetic,
13 or similar capabilities;

14 ~~13.~~ 14. "Established place of business" means the location at
15 which any person regularly engages in, conducts, or operates a
16 business in a continuous manner for any length of time, that is open
17 to the public during the hours customary to such business, in which
18 a stock of merchandise for resale is maintained, and which is not
19 exempted by law from attachment, execution, or other species of
20 forced sale barring any satisfaction of any delinquent tax liability
21 accrued under the Oklahoma Sales Tax Code;

22 ~~14.~~ 15. "Fair authority" means:
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- 1 a. any county, municipality, school district, public
2 trust or any other political subdivision of this
3 state, or
- 4 b. any not-for-profit corporation acting pursuant to an
5 agency, operating or management agreement which has
6 been approved or authorized by the governing body of
7 any of the entities specified in subparagraph a of
8 this paragraph which conduct, operate or produce a
9 fair commonly understood to be a county, district or
10 state fair;

11 ~~15.~~ 16. "Food and food ingredients" means substances, whether
12 in liquid, concentrated, solid, frozen, dried, or dehydrated form,
13 that are sold for ingestion or chewing by humans and are consumed
14 for their taste or nutritional value. Food and food ingredients
15 shall include bottled water, candy, and soft drinks. Food and food
16 ingredients shall not include:

- 17 a. alcoholic beverages,
18 b. dietary supplements,
19 c. marijuana, usable marijuana, or marijuana-infused
20 products,
21 d. prepared food, or
22 e. tobacco;

23 ~~16.~~ 17. "Food sold with eating utensils provided by the seller"
24 means food sold by a seller who meets the following requirements:

- 1 a. for a seller with a prepared food sales percentage of
2 greater than seventy-five percent (75%), the seller
3 makes eating utensils available to purchasers or, if a
4 food item is bottled water, candy, or soft drinks, the
5 seller gives or hands the eating utensils to
6 purchasers or makes plates, bowls, glasses, or cups
7 that are necessary for the purchaser to receive the
8 food available to purchasers. If a food item has four
9 or more servings packaged as one food item sold for a
10 single price, the seller must give or hand eating
11 utensils to the purchaser. Serving sizes must be
12 determined based on a label on an item sold, or if no
13 label is available, then a seller shall determine the
14 reasonable number of servings in an item, or
- 15 b. for a seller with a prepared food sales percentage of
16 seventy-five percent (75%) or less, the seller's
17 business practice is to give or hand eating utensils
18 to purchasers. Eating utensils necessary for the
19 purchaser to receive the food, such as bowls and cups,
20 need only be made available to purchasers.

21 Provided, food sold with eating utensils provided by the seller
22 does not include food items that have a utensil placed in a package
23 with the food items by a person other than the seller, and that
24 other person's NAICS classification code is that of a manufacturer,

1 subsector 311. If the packager has any other NAICS classification
2 code, the seller is considered to have provided the eating utensil;

3 18. a. "Gross receipts", "gross proceeds" or "sales price"

4 means the total amount of consideration, including
5 cash, credit, property and services, for which
6 personal property or services are sold, leased or
7 rented, valued in money, whether received in money or
8 otherwise, without any deduction for the following:

9 (1) the seller's cost of the property sold,

10 (2) the cost of materials used, labor or service
11 cost,

12 (3) interest, losses, all costs of transportation to
13 the seller, all taxes imposed on the seller, and
14 any other expense of the seller,

15 (4) charges by the seller for any services necessary
16 to complete the sale, other than delivery and
17 installation charges,

18 (5) delivery charges and installation charges, unless
19 separately stated on the invoice, billing or
20 similar document given to the purchaser, and

21 (6) credit for any trade-in.

22 b. Such term shall not include:

23 (1) discounts, including cash, term, or coupons that
24 are not reimbursed by a third party that are

1 allowed by a seller and taken by a purchaser on a
2 sale,

3 (2) interest, financing, and carrying charges from
4 credit extended on the sale of personal property
5 or services, if the amount is separately stated
6 on the invoice, bill of sale or similar document
7 given to the purchaser, and

8 (3) any taxes legally imposed directly on the
9 consumer that are separately stated on the
10 invoice, bill of sale or similar document given
11 to the purchaser.

12 c. Such term shall include consideration received by the
13 seller from third parties if:

14 (1) the seller actually receives consideration from a
15 party other than the purchaser and the
16 consideration is directly related to a price
17 reduction or discount on the sale,

18 (2) the seller has an obligation to pass the price
19 reduction or discount through to the purchaser,

20 (3) the amount of the consideration attributable to
21 the sale is fixed and determinable by the seller
22 at the time of the sale of the item to the
23 purchaser, and

24 (4) one of the following criteria is met:

1 (a) the purchaser presents a coupon, certificate
2 or other documentation to the seller to
3 claim a price reduction or discount where
4 the coupon, certificate or documentation is
5 authorized, distributed or granted by a
6 third party with the understanding that the
7 third party will reimburse any seller to
8 whom the coupon, certificate or
9 documentation is presented,

10 (b) the purchaser identifies himself or herself
11 to the seller as a member of a group or
12 organization entitled to a price reduction
13 or discount; provided, a "preferred
14 customer" card that is available to any
15 patron does not constitute membership in
16 such a group, or

17 (c) the price reduction or discount is
18 identified as a third-party price reduction
19 or discount on the invoice received by the
20 purchaser or on a coupon, certificate or
21 other documentation presented by the
22 purchaser;

23 ~~17.~~ 19. a. "Maintaining a place of business in this state"
24 means and shall be presumed to include:

- 1 (1) (a) utilizing or maintaining in this state,
2 directly or by subsidiary, an office,
3 distribution house, sales house, warehouse,
4 or other physical place of business, whether
5 owned or operated by the vendor or any other
6 person, other than a common carrier acting
7 in its capacity as such, or
8 (b) having agents operating in this state,
9 whether the place of business or agent is
10 within this state temporarily or permanently
11 or whether the person or agent is authorized
12 to do business within this state, and
13 (2) the presence of any person, other than a common
14 carrier acting in its capacity as such, that has
15 substantial nexus in this state and that:
16 (a) sells a similar line of products as the
17 vendor and does so under the same or a
18 similar business name,
19 (b) uses trademarks, service marks or trade
20 names in this state that are the same or
21 substantially similar to those used by the
22 vendor,
23 (c) delivers, installs, assembles or performs
24 maintenance services for the vendor,

1 (d) facilitates the vendor's delivery of
2 property to customers in the state by
3 allowing the vendor's customers to pick up
4 property sold by the vendor at an office,
5 distribution facility, warehouse, storage
6 place or similar place of business
7 maintained by the person in this state, or

8 (e) conducts any other activities in this state
9 that are significantly associated with the
10 vendor's ability to establish and maintain a
11 market in this state for the vendor's sale.

12 b. The presumptions in divisions (1) and (2) of
13 subparagraph a of this paragraph may be rebutted by
14 demonstrating that the person's activities in this
15 state are not significantly associated with the
16 vendor's ability to establish and maintain a market in
17 this state for the vendor's sales.

18 c. Any ruling, agreement or contract, whether written or
19 oral, express or implied, between a person and
20 executive branch of this state, or any other state
21 agency or department, stating, agreeing or ruling that
22 the person is not ~~"maintaining a place of business in
23 this state"~~ maintaining a place of business in this
24 state or is not required to collect sales and use tax

1 in this state despite the presence of a warehouse,
2 distribution center or fulfillment center in this
3 state that is owned or operated by the vendor or an
4 affiliated person of the vendor shall be null and void
5 unless it is specifically approved by a majority vote
6 of each house of the ~~Oklahoma~~ Legislature;

7 ~~18.~~ 20. "Manufacturing" means and includes the activity of
8 converting or conditioning tangible personal property by changing
9 the form, composition, or quality of character of some existing
10 material or materials, including natural resources, by procedures
11 commonly regarded by the average person as manufacturing,
12 compounding, processing or assembling, into a material or materials
13 with a different form or use. ~~"Manufacturing"~~ Manufacturing does
14 not include extractive industrial activities such as mining,
15 quarrying, logging, and drilling for oil, gas and water, nor oil and
16 gas field processes, such as natural pressure reduction, mechanical
17 separation, heating, cooling, dehydration and compression;

18 ~~19.~~ 21. "Manufacturing operation" means the designing,
19 manufacturing, compounding, processing, assembling, warehousing, or
20 preparing of articles for sale as tangible personal property. A
21 manufacturing operation begins at the point where the materials
22 enter the manufacturing site and ends at the point where a finished
23 product leaves the manufacturing site. ~~"Manufacturing operation"~~
24 Manufacturing operation does not include administration, sales,

1 distribution, transportation, site construction, or site
2 maintenance. Extractive activities and field processes shall not be
3 deemed to be a part of a manufacturing operation even when performed
4 by a person otherwise engaged in manufacturing;

5 ~~20.~~ 22. "Manufacturing site" means a location where a
6 manufacturing operation is conducted, including a location
7 consisting of one or more buildings or structures in an area owned,
8 leased, or controlled by a manufacturer;

9 ~~21.~~ 23. "Over-the-counter drug" means a drug that contains a
10 label that identifies the product as a drug as required by 21
11 C.F.R., Section 201.66. The over-the-counter-drug label includes:

- 12 a. a "Drug Facts" panel, or
- 13 b. a statement of the "active ingredient(s)" with a list
14 of those ingredients contained in the compound,
15 substance or preparation;

16 ~~22.~~ 24. "Person" means any individual, company, partnership,
17 joint venture, joint agreement, association, mutual or otherwise,
18 limited liability company, corporation, estate, trust, business
19 trust, receiver or trustee appointed by any state or federal court
20 or otherwise, syndicate, this state, any county, city, municipality,
21 school district, any other political subdivision of the state, or
22 any group or combination acting as a unit, in the plural or singular
23 number;

24 ~~23.~~ 25. "Prepared food" means:

- 1 a. food sold in a heated state or that is heated by the
2 seller,
- 3 b. two or more food ingredients mixed or combined by the
4 seller for sale as a single item, or
- 5 c. food sold with eating utensils provided by the seller,
6 including plates, knives, forks, spoons, glasses,
7 cups, napkins, or straws, but does not include a
8 container or packaging used to transport the food, and
- 9 d. prepared food shall not include:
- 10 (1) food sold by a seller whose primary North
11 American Industry Classification System (NAICS)
12 classification is manufacturing in Sector 311,
13 except subsector 3118,
- 14 (2) food sold in an unheated state by weight or
15 volume as a single item,
- 16 (3) bakery items including bread rolls, buns,
17 biscuits, bagels, croissants, pastries, donuts,
18 Danish, cakes, tortes, pies, tarts, muffins,
19 bars, cookies, and tortillas, and
- 20 (4) food sold that ordinarily requires additional
21 cooking, not including just reheating, by the
22 consumer prior to consumption;

23 ~~24.~~ 26. "Prescription" means an order, formula or recipe issued
24 in any form of oral, written, electronic, or other means of

1 transmission by a duly licensed "practitioner" as defined in Section
2 1357.6 of this title;

3 ~~25.~~ 27. "Prewritten computer software" means ~~"computer~~
4 ~~software"~~ computer software, including prewritten upgrades, which is
5 not designed and developed by the author or other creator to the
6 specifications of a specific purchaser. The combining of two or
7 more prewritten computer software programs or prewritten portions
8 thereof does not cause the combination to be other than prewritten
9 computer software. Prewritten software includes software designed
10 and developed by the author or other creator to the specifications
11 of a specific purchaser when it is sold to a person other than the
12 purchaser. Where a person modifies or enhances computer software of
13 which the person is not the author or creator, the person shall be
14 deemed to be the author or creator only of such person's
15 modifications or enhancements. Prewritten software or a prewritten
16 portion thereof that is modified or enhanced to any degree, where
17 such modification or enhancement is designed and developed to the
18 specifications of a specific purchaser, remains prewritten software;
19 provided, however, that where there is a reasonable, separately
20 stated charge or an invoice or other statement of the price given to
21 the purchaser for such modification or enhancement, such
22 modification or enhancement shall not constitute prewritten computer
23 software;

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1 ~~26.~~ 28. "Repairman" means any person who performs any repair
2 service upon tangible personal property of the consumer, whether or
3 not the repairman, as a necessary and incidental part of performing
4 the service, incorporates tangible personal property belonging to or
5 purchased by the repairman into the tangible personal property being
6 repaired;

7 ~~27.~~ 29. "Sale" means the transfer of either title or possession
8 of tangible personal property for a valuable consideration
9 regardless of the manner, method, instrumentality, or device by
10 which the transfer is accomplished in this state, or other
11 transactions as provided by this paragraph, including but not
12 limited to:

- 13 a. the exchange, barter, lease, or rental of tangible
14 personal property resulting in the transfer of the
15 title to or possession of the property,
- 16 b. the disposition for consumption or use in any business
17 or by any person of all goods, wares, merchandise, or
18 property which has been purchased for resale,
19 manufacturing, or further processing,
- 20 c. the sale, gift, exchange, or other disposition of
21 admission, dues, or fees to clubs, places of
22 amusement, or recreational or athletic events or for
23 the privilege of having access to or the use of

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1 amusement, recreational, athletic or entertainment
2 facilities,

3 d. the furnishing or rendering of services taxable under
4 the Oklahoma Sales Tax Code, and

5 e. any use of motor fuel or diesel fuel by a supplier, as
6 defined in Section 500.3 of this title, upon which
7 sales tax has not previously been paid, for purposes
8 other than to propel motor vehicles over the public
9 highways of this state. Motor fuel or diesel fuel
10 purchased outside the state and used for purposes
11 other than to propel motor vehicles over the public
12 highways of this state shall not constitute a sale
13 within the meaning of this paragraph;

14 ~~28.~~ 30. "Sale for resale" means:

15 a. a sale of tangible personal property to any purchaser
16 who is purchasing tangible personal property for the
17 purpose of reselling it within the geographical limits
18 of the United States of America or its territories or
19 possessions, in the normal course of business either
20 in the form or condition in which it is purchased or
21 as an attachment to or integral part of other tangible
22 personal property,

23 b. a sale of tangible personal property to a purchaser
24 for the sole purpose of the renting or leasing, within

1 the geographical limits of the United States of
2 America or its territories or possessions, of the
3 tangible personal property to another person by the
4 purchaser, but not if incidental to the renting or
5 leasing of real estate,

6 c. a sale of tangible goods and products within this
7 state if, simultaneously with the sale, the vendor
8 issues an export bill of lading, or other
9 documentation that the point of delivery of such goods
10 for use and consumption is in a foreign country and
11 not within the territorial confines of the United
12 States. If the vendor is not in the business of
13 shipping the tangible goods and products that are
14 purchased from the vendor, the buyer or purchaser of
15 the tangible goods and products is responsible for
16 providing an export bill of lading or other
17 documentation to the vendor from whom the tangible
18 goods and products were purchased showing that the
19 point of delivery of such goods for use and
20 consumption is a foreign country and not within the
21 territorial confines of the United States, or

22 d. a ~~sales~~ sale of any carrier access services, right of
23 access services, telecommunications services to be
24 resold, or telecommunications used in the subsequent

1 provision of, use as a component part of, or
2 integrated into, end-to-end telecommunications
3 service;

4 ~~29.~~ 31. "Soft drinks" means any nonalcoholic beverages that
5 contain natural or artificial sweeteners. Soft drinks shall not
6 include beverages that contain:

- 7 a. milk or milk products,
- 8 b. soy, rice, oat, or similar milk substitutes, or
- 9 c. greater than fifty percent (50%) of vegetable or fruit
10 juice by volume;

11 ~~30.~~ 32. "Tangible personal property" means personal property
12 that can be seen, weighed, measured, felt, or touched or that is in
13 any other manner perceptible to the senses. ~~"Tangible personal
14 property"~~ Tangible personal property includes electricity, water,
15 gas, steam and prewritten computer software. This definition shall
16 be applicable only for purposes of the Oklahoma Sales Tax Code;

17 ~~31.~~ 33. "Taxpayer" means any person liable to pay a tax imposed
18 by the Oklahoma Sales Tax Code;

19 ~~32.~~ 34. "Tax period" or "taxable period" means the calendar
20 period or the taxpayer's fiscal period for which a taxpayer has
21 obtained a permit from the Tax Commission to use a fiscal period in
22 lieu of a calendar period;

23 ~~33.~~ 35. "Tax remitter" means any person required to collect,
24 report, or remit the tax imposed by the Oklahoma Sales Tax Code. A

1 tax remitter who fails, for any reason, to collect, report, or remit
2 the tax shall be considered a taxpayer for purposes of assessment,
3 collection, and enforcement of the tax imposed by the Oklahoma Sales
4 Tax Code; and

5 ~~34.~~ 36. "Vendor" means:

6 a. any person making sales of tangible personal property
7 or services in this state, the gross receipts or gross
8 proceeds from which are taxed by the Oklahoma Sales
9 Tax Code,

10 b. any person maintaining a place of business in this
11 state and making sales of tangible personal property
12 or services, whether at the place of business or
13 elsewhere, to persons within this state, the gross
14 receipts or gross proceeds from which are taxed by the
15 Oklahoma Sales Tax Code,

16 c. any person who solicits business by employees,
17 independent contractors, agents, or other
18 representatives in this state, and thereby makes sales
19 to persons within this state of tangible personal
20 property or services, the gross receipts or gross
21 proceeds from which are taxed by the Oklahoma Sales
22 Tax Code, or

23 d. any person, pursuant to an agreement with the person
24 with an ownership interest in or title to tangible

1 personal property, who has been entrusted with the
2 possession of any such property and has the power to
3 designate who is to obtain title, to physically
4 transfer possession of, or otherwise make sales of the
5 property.

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