

**Bill Summary**  
1<sup>st</sup> Session of the 60<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 474</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.</b>	<b>620</b>
<b>Author:</b>	<b>Sen. Rader</b>
<b>Date:</b>	<b>01/08/2025</b>

**Bill Analysis**

SB 474 requires each business utilizing the sale for resale sales tax exemption to obtain a permit from the Oklahoma Tax Commission. The permit shall be obtained at no charge. Businesses with multiple locations may use 1 permit to cover all locations. Vendors shall be required to honor the exemption upon validating the permit. No person designated as a Group One, Group Two, Group Three or Group Four vendor may obtain the permit unless a sale for resale permit or permits has been issued to such person. The measure establishes a maximum \$1,000.00 fine for any person who claims the exemption without a permit. All permits shall expire on the next June 30 following the effective date of issuance. The Commission shall provide verification of the permit to vendors free of charge.

Prepared by: Kalen Taylor