

1 STATE OF OKLAHOMA

2 1st Session of the 60th Legislature (2025)

3 HOUSE BILL 1582

By: Lawson

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6 AS INTRODUCED

7 An Act relating to revenue and taxation; requiring
8 sale for resale tax permits; providing permit to be
9 obtained without charge; requiring vendors to honor
10 sale for resale permits; providing for utilization of
11 electronic verification; providing certain conduct
12 prohibited by vendors with respect to sales for
13 resale; providing for expiration of sale for resale
14 permits; providing for system of verification;
15 imposing duties on Oklahoma Tax Commission with
16 respect to verification systems; providing for
17 codification; and providing an effective date.

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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 1364.4 of Title 68, unless there
is created a duplication in numbering, reads as follows:

A. To utilize the Sale for Resale sales tax exemption, a
separate Sale for Resale exemption permit for each business to be
operated must be obtained from the Oklahoma Tax Commission. The
permit may be obtained at no charge. The Oklahoma Tax Commission
shall grant and issue to each applicant a Sale for Resale permit for

1 each business in this state, upon proper application therefor and
2 verification thereof by the Oklahoma Tax Commission. A business
3 with multiple locations in this state may operate under one Sale for
4 Resale permit. The Oklahoma Tax Commission may additionally provide
5 for the access to a granted and issued permit electronically, or by
6 other such means as established by the Oklahoma Tax Commission.

7 B. All vendors shall honor a valid Sale for Resale permit for
8 sales tax exemption as authorized under this section and may utilize
9 the verification procedures outlined in subsection E of this
10 section, and sales to a person providing such proof shall be exempt
11 from the tax levied by Section 1350 et seq. of this title.

12 C. It shall be unlawful for any person designated as a Group
13 One, Group Two, Group Three, or Group Four vendor, pursuant to
14 Section 1363 of this title, to claim a sale for resale exemption
15 within this state unless a Sale for Resale permit or permits shall
16 have been issued to such person. Any person who claims a sale for
17 resale exemption subject to the provisions of this section without a
18 Sale for Resale permit or permits, or after a Sale for Resale permit
19 has been suspended, upon conviction, shall be guilty of a
20 misdemeanor punishable by a fine of not more than One Thousand
21 Dollars (\$1,000.00).

22 D. All Sale for Resale permits issued under the provisions of
23 this section shall expire at 11:59 p.m. on the next June 30
24 following the effective date of issuance.

1 E. If the Oklahoma Tax Commission develops and adopts an
2 electronic system for exchanging information with sellers regarding
3 Sale for Resale permit numbers of purchasers who are seeking to make
4 purchases for resale, sellers may use the system to verify the
5 validity of the Sale for Resale permit number. The Oklahoma Tax
6 Commission shall provide such sellers, free of charge, verification
7 of whether the Sale for Resale permit numbers are valid. A seller
8 that verifies a purchaser's permit number as outlined in this
9 subsection shall create a presumption that the sale was a valid sale
10 for resale exemption.

11 SECTION 2. This act shall become effective June 1, 2026.

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