

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 1202

By: Maynard

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5
6 AS INTRODUCED

7 An Act relating to revenue and taxation; providing
8 for retention of certain sales and use tax amounts by
9 vendors; prescribing procedures; providing for
10 codification; providing an effective date; and
11 declaring an emergency.

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

14 SECTION 1. NEW LAW A new section of law to be codified
15 in the Oklahoma Statutes as Section 1367.1-A of Title 68, unless
16 there is created a duplication in numbering, reads as follows:

17 A. For the purpose of compensating the seller or vendor in
18 keeping sales tax records, filing reports and remitting the tax when
19 due, a seller or vendor shall be allowed a deduction of one percent
20 (1%) of the tax due under the applicable provisions of Title 68 of
21 the Oklahoma Statutes.

22 Such deduction shall not be allowed with respect to a direct
23 payment permit.
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1 B. No deductions from tax shall be allowed if any such report
2 or payment of tax is delinquent.

3 C. Notwithstanding the formula provided by subsection A of this
4 section, the deduction provided by this section shall be limited to
5 a maximum of Two Thousand Five Hundred Dollars (\$2,500.00) per month
6 per sales tax permit. No such sales tax permit holder may change
7 sales tax permit status in order to avoid the provisions of this
8 subsection.

9 D. Notwithstanding any other provision of law, an amount equal
10 to the excess of the amount calculated by the formula provided by
11 subsection A of this section over the two-thousand-five-hundred-
12 dollar limit provided by subsection C of this section shall be
13 retained by the state as an administrative expense and deposited to
14 the General Revenue Fund.

15 SECTION 2. NEW LAW A new section of law to be codified
16 in the Oklahoma Statutes as Section 1410.1-A of Title 68, unless
17 there is created a duplication in numbering, reads as follows:

18 For the purpose of compensating the seller or vendor in keeping
19 use tax records, filing reports and remitting the tax when due, a
20 seller or vendor shall be allowed a deduction equal to the amount
21 provided for vendors under the Oklahoma Sales Tax Code.

22 SECTION 3. This act shall become effective July 1, 2025.

23 SECTION 4. It being immediately necessary for the preservation
24 of the public peace, health or safety, an emergency is hereby

1 declared to exist, by reason whereof this act shall take effect and
2 be in full force from and after its passage and approval.

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