

1 STATE OF OKLAHOMA

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

3 SENATE BILL 474

By: Rader

6 AS INTRODUCED

7 An Act relating to sales tax; requiring businesses to
8 obtain a permit to utilize the sale for resale sales
tax exemption; requiring the Oklahoma Tax Commission
9 to issue permit upon certain verification;
10 authorizing the Commission to issue permits by
11 electronic or other means; requiring vendors to honor
12 permit for exemption; prohibiting certain vendors
13 from claiming exemption without permit; providing for
14 misdemeanor if a person claims an exemption without a
15 permit; prescribing fine; providing for expiration of
permits; authorizing sellers to use system of
verification upon development; requiring the
Commission to verify validity of permit numbers;
requiring presumption of validity upon certain
verification; providing for codification; and
providing an effective date.

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

18 SECTION 1. NEW LAW A new section of law to be codified
19 in the Oklahoma Statutes as Section 1364.4 of Title 68, unless there
20 is created a duplication in numbering, reads as follows:

21 A. To utilize the sale for resale sales tax exemption, a
22 separate sale for resale exemption permit for each business to be
23 operated must be obtained from the Oklahoma Tax Commission. The
24 permit may be obtained at no charge. The Oklahoma Tax Commission

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

8 B. All vendors shall honor a valid sale for resale permit for
9 the sales tax exemption authorized under this section and may
10 utilize the verification procedures outlined in subsection E of this
11 section. Sales to a person providing proof of such permit shall be
12 exempt from the tax levied by Section 1350 et seq. of Title 68 of
13 the Oklahoma Statutes.

14 C. It shall be unlawful for any person designated as a Group
15 One, Group Two, Group Three or Group Four vendor, pursuant to
16 Section 1363 of Title 68 of the Oklahoma Statutes, to claim a sale
17 for resale exemption within this state unless a sale for resale
18 permit or permits have been issued to such person. Any person who
19 claims a sale for resale exemption pursuant to the provisions of
20 this section without a sale for resale permit or permits, or after a
21 sale for resale permit has been suspended, upon conviction, shall be
22 guilty of a misdemeanor punishable by a fine not more than One
23 Thousand Dollars (\$1,000.00).

1 D. All sale for resale permits issued pursuant to this section
2 shall expire at 11:59 p.m. on the next June 30 following the
3 effective date of issuance.

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

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