

1 STATE OF OKLAHOMA

2 1st Session of the 55th Legislature (2015)

3 HOUSE BILL 1815

By: Proctor

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6 AS INTRODUCED

7 An Act relating to storm shelters; amending 63 O.S.
8 2011, Section 683.4, as amended by Section 506,
9 Chapter 304, O.S.L. 2012 (63 O.S. Supp. 2014, Section
10 683.4), which relates to the Department of Emergency
11 Management; requiring the Director of the Department
12 to maintain a list of approved storm shelter models;
13 requiring the Department to develop certain
14 application process; amending 68 O.S. 2011, Section
15 1357, as last amended by Section 2, Chapter 429,
16 O.S.L. 2014 (68 O.S. Supp. 2014, Section 1357), which
17 relates to exemptions from sales tax; providing
18 exemption for sales and installations of certain
19 storm shelters; and declaring an emergency.

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

26 SECTION 1. AMENDATORY 63 O.S. 2011, Section 683.4, as
27 amended by Section 506, Chapter 304, O.S.L. 2012 (63 O.S. Supp.
28 2014, Section 683.4), is amended to read as follows:

29 Section 683.4 A. There is hereby created the Oklahoma
30 Department of Emergency Management (OEM). The Governor shall
31 appoint a Director of the Department, with the advice and consent of
32 the Senate, who shall be the head of the Department. The Governor
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1 shall fix the salary of the Director, in cooperation with standards
2 promulgated by the Office of Management and Enterprise Services.

3 B. The Director may employ personnel and fix their compensation
4 in cooperation with standards promulgated by the Office of
5 Management and Enterprise Services, and may make such expenditures
6 within the appropriation therefor, or from such other available
7 funds as may be necessary to carry out the purposes of the Oklahoma
8 Emergency Management Act of 2003 and other programs specified by
9 law.

10 C. The Director and other personnel of the Department shall be
11 provided with appropriate office space, furniture, equipment,
12 supplies, stationery, and printing in the same manner as provided
13 for personnel of other state agencies.

14 D. The Director, subject to the direction and control of the
15 Governor, shall be the executive head of the Department and shall
16 serve as the chief advisor to the Governor on emergency management
17 and shall:

18 1. Be responsible to the Governor for carrying out the programs
19 as required by law;

20 2. Coordinate the activities of all organizations for emergency
21 management within the state;

22 3. Maintain liaison with and cooperate with the emergency
23 management agencies and organizations of other states and of the
24 federal government;

1 4. Develop and maintain a comprehensive all-hazards mitigation
2 plan for this state;

3 5. Implement the Oklahoma Hazard Mitigation Program;

4 6. Have such additional authority, duties, and responsibilities
5 authorized by the Oklahoma Emergency Management Act of 2003 and as
6 may be prescribed by the Governor;

7 7. Supervise the Office of Volunteerism in accordance with
8 Section 683.26 of this title; and

9 8. Report quarterly to the Governor, the Speaker of the House
10 of Representatives and the President Pro Tempore of the Senate the
11 balance and outstanding obligations of the State Emergency Fund.

12 E. The Director shall supervise the formulation, execution,
13 review and revisions of the state Emergency Operations Plan as
14 provided for by Section 683.2 of this title. The plan shall be
15 reviewed annually and revised as necessary.

16 F. 1. The Director shall create and maintain a list of storm
17 shelter models for installation in this state deemed by the
18 Department to be:

19 a. in compliance with Federal Emergency Management Agency
20 criteria for safe rooms designed to provide near-
21 absolute protection in extreme weather events,

22 b. offered for installation by companies registered and
23 in good standing with the Oklahoma Tax Commission, the
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1 Oklahoma Employment Security Commission, and the
2 Oklahoma Workers' Compensation Commission, and
3 c. offered for installation by companies that have proven
4 installation experience and ability.

5 2. The Department shall develop an application process whereby
6 companies may apply to have storm shelter models considered for
7 placement on the list created by this subsection.

8 SECTION 2. AMENDATORY 68 O.S. 2011, Section 1357, as
9 last amended by Section 2, Chapter 429, O.S.L. 2014 (68 O.S. Supp.
10 2014, Section 1357), is amended to read as follows:

11 Section 1357. Exemptions - General.

12 There are hereby specifically exempted from the tax levied by
13 the Oklahoma Sales Tax Code:

14 1. Transportation of school pupils to and from elementary
15 schools or high schools in motor or other vehicles;

16 2. Transportation of persons where the fare of each person does
17 not exceed One Dollar (\$1.00), or local transportation of persons
18 within the corporate limits of a municipality except by taxicabs;

19 3. Sales for resale to persons engaged in the business of
20 reselling the articles purchased, whether within or without the
21 state, provided that such sales to residents of this state are made
22 to persons to whom sales tax permits have been issued as provided in
23 the Oklahoma Sales Tax Code. This exemption shall not apply to the
24 sales of articles made to persons holding permits when such persons

1 purchase items for their use and which they are not regularly
2 engaged in the business of reselling; neither shall this exemption
3 apply to sales of tangible personal property to peddlers, solicitors
4 and other salespersons who do not have an established place of
5 business and a sales tax permit. The exemption provided by this
6 paragraph shall apply to sales of motor fuel or diesel fuel to a
7 Group Five vendor, but the use of such motor fuel or diesel fuel by
8 the Group Five vendor shall not be exempt from the tax levied by the
9 Oklahoma Sales Tax Code. The purchase of motor fuel or diesel fuel
10 is exempt from sales tax when the motor fuel is for shipment outside
11 this state and consumed by a common carrier by rail in the conduct
12 of its business. The sales tax shall apply to the purchase of motor
13 fuel or diesel fuel in Oklahoma by a common carrier by rail when
14 such motor fuel is purchased for fueling, within this state, of any
15 locomotive or other motorized flanged wheel equipment;

16 4. Sales of advertising space in newspapers and periodicals;

17 5. Sales of programs relating to sporting and entertainment
18 events, and sales of advertising on billboards (including signage,
19 posters, panels, marquees, or on other similar surfaces, whether
20 indoors or outdoors) or in programs relating to sporting and
21 entertainment events, and sales of any advertising, to be displayed
22 at or in connection with a sporting event, via the Internet,
23 electronic display devices, or through public address or broadcast
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1 systems. The exemption authorized by this paragraph shall be
2 effective for all sales made on or after January 1, 2001;

3 6. Sales of any advertising, other than the advertising
4 described by paragraph 5 of this section, via the Internet,
5 electronic display devices, or through the electronic media,
6 including radio, public address or broadcast systems, television
7 (whether through closed circuit broadcasting systems or otherwise),
8 and cable and satellite television, and the servicing of any
9 advertising devices;

10 7. Eggs, feed, supplies, machinery and equipment purchased by
11 persons regularly engaged in the business of raising worms, fish,
12 any insect or any other form of terrestrial or aquatic animal life
13 and used for the purpose of raising same for marketing. This
14 exemption shall only be granted and extended to the purchaser when
15 the items are to be used and in fact are used in the raising of
16 animal life as set out above. Each purchaser shall certify, in
17 writing, on the invoice or sales ticket retained by the vendor that
18 the purchaser is regularly engaged in the business of raising such
19 animal life and that the items purchased will be used only in such
20 business. The vendor shall certify to the Oklahoma Tax Commission
21 that the price of the items has been reduced to grant the full
22 benefit of the exemption. Violation hereof by the purchaser or
23 vendor shall be a misdemeanor;

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1 8. Sale of natural or artificial gas and electricity, and
2 associated delivery or transmission services, when sold exclusively
3 for residential use. Provided, this exemption shall not apply to
4 any sales tax levied by a city or town, or a county, or any other
5 jurisdiction in this state;

6 9. In addition to the exemptions authorized by Section 1357.6
7 of this title, sales of drugs sold pursuant to a prescription
8 written for the treatment of human beings by a person licensed to
9 prescribe the drugs, and sales of insulin and medical oxygen.
10 Provided, this exemption shall not apply to over-the-counter drugs;

11 10. Transfers of title or possession of empty, partially
12 filled, or filled returnable oil and chemical drums to any person
13 who is not regularly engaged in the business of selling, reselling
14 or otherwise transferring empty, partially filled, or filled
15 returnable oil drums;

16 11. Sales of one-way utensils, paper napkins, paper cups,
17 disposable hot containers and other one-way carry out materials to a
18 vendor of meals or beverages;

19 12. Sales of food or food products for home consumption which
20 are purchased in whole or in part with coupons issued pursuant to
21 the federal food stamp program as authorized by Sections 2011
22 through 2029 of Title 7 of the United States Code, as to that
23 portion purchased with such coupons. The exemption provided for
24 such sales shall be inapplicable to such sales upon the effective

1 date of any federal law that removes the requirement of the
2 exemption as a condition for participation by the state in the
3 federal food stamp program;

4 13. Sales of food or food products, or any equipment or
5 supplies used in the preparation of the food or food products to or
6 by an organization which:

7 a. is exempt from taxation pursuant to the provisions of
8 Section 501(c)(3) of the Internal Revenue Code, 26
9 U.S.C., Section 501(c)(3), and which provides and
10 delivers prepared meals for home consumption to
11 elderly or homebound persons as part of a program
12 commonly known as "Meals on Wheels" or "Mobile Meals",
13 or

14 b. is exempt from taxation pursuant to the provisions of
15 Section 501(c)(3) of the Internal Revenue Code, 26
16 U.S.C., Section 501(c)(3), and which receives federal
17 funding pursuant to the Older Americans Act of 1965,
18 as amended, for the purpose of providing nutrition
19 programs for the care and benefit of elderly persons;

20 14. a. Sales of tangible personal property or services to or
21 by organizations which are exempt from taxation
22 pursuant to the provisions of Section 501(c)(3) of the
23 Internal Revenue Code, 26 U.S.C., Section 501(c)(3),
24 and:

1 (1) are primarily involved in the collection and
2 distribution of food and other household products
3 to other organizations that facilitate the
4 distribution of such products to the needy and
5 such distributee organizations are exempt from
6 taxation pursuant to the provisions of Section
7 501(c) (3) of the Internal Revenue Code, 26
8 U.S.C., Section 501(c) (3), or

9 (2) facilitate the distribution of such products to
10 the needy.

11 b. Sales made in the course of business for profit or
12 savings, competing with other persons engaged in the
13 same or similar business shall not be exempt under
14 this paragraph;

15 15. Sales of tangible personal property or services to
16 children's homes which are located on church-owned property and are
17 operated by organizations exempt from taxation pursuant to the
18 provisions of the Internal Revenue Code, 26 U.S.C., Section
19 501(c) (3);

20 16. Sales of computers, data processing equipment, related
21 peripherals and telephone, telegraph or telecommunications service
22 and equipment for use in a qualified aircraft maintenance or
23 manufacturing facility. For purposes of this paragraph, "qualified
24 aircraft maintenance or manufacturing facility" means a new or

1 expanding facility primarily engaged in aircraft repair, building or
2 rebuilding whether or not on a factory basis, whose total cost of
3 construction exceeds the sum of Five Million Dollars (\$5,000,000.00)
4 and which employs at least two hundred fifty (250) new full-time-
5 equivalent employees, as certified by the Oklahoma Employment
6 Security Commission, upon completion of the facility. In order to
7 qualify for the exemption provided for by this paragraph, the cost
8 of the items purchased by the qualified aircraft maintenance or
9 manufacturing facility shall equal or exceed the sum of Two Million
10 Dollars (\$2,000,000.00);

11 17. Sales of tangible personal property consumed or
12 incorporated in the construction or expansion of a qualified
13 aircraft maintenance or manufacturing facility as defined in
14 paragraph 16 of this section. For purposes of this paragraph, sales
15 made to a contractor or subcontractor that has previously entered
16 into a contractual relationship with a qualified aircraft
17 maintenance or manufacturing facility for construction or expansion
18 of such a facility shall be considered sales made to a qualified
19 aircraft maintenance or manufacturing facility;

20 18. Sales of the following telecommunications services:

21 a. Interstate and International "800 service". "800
22 service" means a "telecommunications service" that
23 allows a caller to dial a toll-free number without
24 incurring a charge for the call. The service is

1 typically marketed under the name "800", "855", "866",
2 "877", and "888" toll-free calling, and any subsequent
3 numbers designated by the Federal Communications
4 Commission, ~~or~~

5 b. Interstate and International "900 service". "900
6 service" means an inbound toll "telecommunications
7 service" purchased by a subscriber that allows the
8 subscriber's customers to call in to the subscriber's
9 prerecorded announcement or live service. "900
10 service" does not include the charge for: collection
11 services provided by the seller of the
12 "telecommunications services" to the subscriber, or
13 service or product sold by the subscriber to the
14 subscriber's customer. The service is typically
15 marketed under the name "900" service, and any
16 subsequent numbers designated by the Federal
17 Communications Commission,

18 c. Interstate and International "private communications
19 service". "Private communications service" means a
20 "telecommunications service" that entitles the
21 customer to exclusive or priority use of a
22 communications channel or group of channels between or
23 among termination points, regardless of the manner in
24 which such channel or channels are connected, and

1 includes switching capacity, extension lines,
2 stations, and any other associated services that are
3 provided in connection with the use of such channel or
4 channels,

5 d. "Value-added nonvoice data service". "Value-added
6 nonvoice data service" means a service that otherwise
7 meets the definition of "telecommunications services"
8 in which computer processing applications are used to
9 act on the form, content, code, or protocol of the
10 information or data primarily for a purpose other than
11 transmission, conveyance or routing,

12 e. Interstate and International telecommunications
13 service which is:

14 (1) rendered by a company for private use within its
15 organization, or

16 (2) used, allocated, or distributed by a company to
17 its affiliated group,

18 f. Regulatory assessments and charges, including charges
19 to fund the Oklahoma Universal Service Fund, the
20 Oklahoma Lifeline Fund and the Oklahoma High Cost
21 Fund, and

22 g. Telecommunications nonrecurring charges, including but
23 not limited to the installation, connection, change or
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1 initiation of telecommunications services which are
2 not associated with a retail consumer sale;

3 19. Sales of railroad track spikes manufactured and sold for
4 use in this state in the construction or repair of railroad tracks,
5 switches, sidings and turnouts;

6 20. Sales of aircraft and aircraft parts, provided such sales
7 occur at a qualified aircraft maintenance facility. As used in this
8 paragraph, "qualified aircraft maintenance facility" means a
9 facility operated by an air common carrier at which there were
10 employed at least two thousand (2,000) full-time-equivalent
11 employees in the preceding year as certified by the Oklahoma
12 Employment Security Commission and which is primarily related to the
13 fabrication, repair, alteration, modification, refurbishing,
14 maintenance, building or rebuilding of commercial aircraft or
15 aircraft parts used in air common carriage. For purposes of this
16 paragraph, "air common carrier" shall also include members of an
17 affiliated group as defined by Section 1504 of the Internal Revenue
18 Code, 26 U.S.C., Section 1504;

19 21. Sales of machinery and equipment purchased and used by
20 persons and establishments primarily engaged in computer services
21 and data processing:

22 a. as defined under Industrial Group Numbers 7372 and
23 7373 of the Standard Industrial Classification (SIC)
24 Manual, latest version, which derive at least fifty

1 percent (50%) of their annual gross revenues from the
2 sale of a product or service to an out-of-state buyer
3 or consumer, and

4 b. as defined under Industrial Group Number 7374 of the
5 SIC Manual, latest version, which derive at least
6 eighty percent (80%) of their annual gross revenues
7 from the sale of a product or service to an out-of-
8 state buyer or consumer.

9 Eligibility for the exemption set out in this paragraph shall be
10 established, subject to review by the Tax Commission, by annually
11 filing an affidavit with the Tax Commission stating that the
12 facility so qualifies and such information as required by the Tax
13 Commission. For purposes of determining whether annual gross
14 revenues are derived from sales to out-of-state buyers or consumers,
15 all sales to the federal government shall be considered to be to an
16 out-of-state buyer or consumer;

17 22. Sales of prosthetic devices to an individual for use by
18 such individual. For purposes of this paragraph, "prosthetic
19 device" shall have the same meaning as provided in Section 1357.6 of
20 this title, but shall not include corrective eye glasses, contact
21 lenses or hearing aids;

22 23. Sales of tangible personal property or services to a motion
23 picture or television production company to be used or consumed in
24 connection with an eligible production. For purposes of this

1 paragraph, "eligible production" means a documentary, special, music
2 video, or a television commercial or television program that will
3 serve as a pilot for or be a segment of an ongoing dramatic or
4 situation comedy series filmed or taped for network or national or
5 regional syndication or a feature-length motion picture intended for
6 theatrical release or for network or national or regional
7 syndication or broadcast. The provisions of this paragraph shall
8 apply to sales occurring on or after July 1, 1996. In order to
9 qualify for the exemption, the motion picture or television
10 production company shall file any documentation and information
11 required to be submitted pursuant to rules promulgated by the Tax
12 Commission;

13 24. Sales of diesel fuel sold for consumption by commercial
14 vessels, barges and other commercial watercraft;

15 25. Sales of tangible personal property or services to tax-
16 exempt independent nonprofit biomedical research foundations that
17 provide educational programs for Oklahoma science students and
18 teachers and to tax-exempt independent nonprofit community blood
19 banks headquartered in this state;

20 26. Effective May 6, 1992, sales of wireless telecommunications
21 equipment to a vendor who subsequently transfers the equipment at no
22 charge or for a discounted charge to a consumer as part of a
23 promotional package or as an inducement to commence or continue a
24 contract for wireless telecommunications services;

1 27. Effective January 1, 1991, leases of rail transportation
2 cars to haul coal to coal-fired plants located in this state which
3 generate electric power;

4 28. Beginning July 1, 2005, sales of aircraft engine repairs,
5 modification, and replacement parts, sales of aircraft frame repairs
6 and modification, aircraft interior modification, and paint, and
7 sales of services employed in the repair, modification and
8 replacement of parts of aircraft engines, aircraft frame and
9 interior repair and modification, and paint;

10 29. Sales of materials and supplies to the owner or operator of
11 a ship, motor vessel or barge that is used in interstate or
12 international commerce if the materials and supplies:

13 a. are loaded on the ship, motor vessel or barge and used
14 in the maintenance and operation of the ship, motor
15 vessel or barge, or

16 b. enter into and become component parts of the ship,
17 motor vessel or barge;

18 30. Sales of tangible personal property made at estate sales at
19 which such property is offered for sale on the premises of the
20 former residence of the decedent by a person who is not required to
21 be licensed pursuant to the Transient Merchant Licensing Act, or who
22 is not otherwise required to obtain a sales tax permit for the sale
23 of such property pursuant to the provisions of Section 1364 of this
24 title; provided:

- 1 a. such sale or event may not be held for a period
2 exceeding three (3) consecutive days,
3 b. the sale must be conducted within six (6) months of
4 the date of death of the decedent, and
5 c. the exemption allowed by this paragraph shall not be
6 allowed for property that was not part of the
7 decedent's estate;

8 31. Beginning January 1, 2004, sales of electricity and
9 associated delivery and transmission services, when sold exclusively
10 for use by an oil and gas operator for reservoir dewatering projects
11 and associated operations commencing on or after July 1, 2003, in
12 which the initial water-to-oil ratio is greater than or equal to
13 five-to-one water-to-oil, and such oil and gas development projects
14 have been classified by the Corporation Commission as a reservoir
15 dewatering unit;

16 32. Sales of prewritten computer software that is delivered
17 electronically. For purposes of this paragraph, "delivered
18 electronically" means delivered to the purchaser by means other than
19 tangible storage media;

20 33. Sales of modular dwelling units when built at a production
21 facility and moved in whole or in parts, to be assembled on-site,
22 and permanently affixed to the real property and used for
23 residential or commercial purposes. The exemption provided by this
24 paragraph shall equal forty-five percent (45%) of the total sales

1 price of the modular dwelling unit. For purposes of this paragraph,
2 "modular dwelling unit" means a structure that is not subject to the
3 motor vehicle excise tax imposed pursuant to Section 2103 of this
4 title;

5 34. Sales of tangible personal property or services to persons
6 who are residents of Oklahoma and have been honorably discharged
7 from active service in any branch of the Armed Forces of the United
8 States or Oklahoma National Guard and who have been certified by the
9 United States Department of Veterans Affairs or its successor to be
10 in receipt of disability compensation at the one-hundred-percent
11 rate and the disability shall be permanent and have been sustained
12 through military action or accident or resulting from disease
13 contracted while in such active service or the surviving spouse of
14 such person if the person is deceased and the spouse has not
15 remarried; provided, sales for the benefit of the person to a spouse
16 of the eligible person or to a member of the household in which the
17 eligible person resides and who is authorized to make purchases on
18 the person's behalf, when such eligible person is not present at the
19 sale, shall also be exempt for purposes of this paragraph. Sales
20 qualifying for the exemption authorized by this paragraph shall not
21 exceed Twenty-five Thousand Dollars (\$25,000.00) per year per
22 individual while the disabled veteran is living. Sales qualifying
23 for the exemption authorized by this paragraph shall not exceed One
24 Thousand Dollars (\$1,000.00) per year for an unremarried surviving

1 spouse. Upon request of the Tax Commission, a person asserting or
2 claiming the exemption authorized by this paragraph shall provide a
3 statement, executed under oath, that the total sales amounts for
4 which the exemption is applicable have not exceeded Twenty-five
5 Thousand Dollars (\$25,000.00) per year per living disabled veteran
6 or One Thousand Dollars (\$1,000.00) per year for an unremarried
7 surviving spouse. If the amount of such exempt sales exceeds such
8 amount, the sales tax in excess of the authorized amount shall be
9 treated as a direct sales tax liability and may be recovered by the
10 Tax Commission in the same manner provided by law for other taxes,
11 including penalty and interest;

12 35. Sales of electricity to the operator, specifically
13 designated by the Corporation Commission, of a spacing unit or lease
14 from which oil is produced or attempted to be produced using
15 enhanced recovery methods, including, but not limited to, increased
16 pressure in a producing formation through the use of water or
17 saltwater if the electrical usage is associated with and necessary
18 for the operation of equipment required to inject or circulate
19 fluids in a producing formation for the purpose of forcing oil or
20 petroleum into a wellbore for eventual recovery and production from
21 the wellhead. In order to be eligible for the sales tax exemption
22 authorized by this paragraph, the total content of oil recovered
23 after the use of enhanced recovery methods shall not exceed one
24 percent (1%) by volume. The exemption authorized by this paragraph

1 shall be applicable only to the state sales tax rate and shall not
2 be applicable to any county or municipal sales tax rate;

3 36. Sales of intrastate charter and tour bus transportation.
4 As used in this paragraph, "intrastate charter and tour bus
5 transportation" means the transportation of persons from one
6 location in this state to another location in this state in a motor
7 vehicle which has been constructed in such a manner that it may
8 lawfully carry more than eighteen persons, and which is ordinarily
9 used or rented to carry persons for compensation. Provided, this
10 exemption shall not apply to regularly scheduled bus transportation
11 for the general public;

12 37. Sales of vitamins, minerals and dietary supplements by a
13 licensed chiropractor to a person who is the patient of such
14 chiropractor at the physical location where the chiropractor
15 provides chiropractic care or services to such patient. The
16 provisions of this paragraph shall not be applicable to any drug,
17 medicine or substance for which a prescription by a licensed
18 physician is required;

19 38. Sales of goods, wares, merchandise, tangible personal
20 property, machinery and equipment to a web search portal located in
21 this state which derives at least eighty percent (80%) of its annual
22 gross revenue from the sale of a product or service to an out-of-
23 state buyer or consumer. For purposes of this paragraph, "web
24 search portal" means an establishment classified under NAICS code

1 519130 which operates websites that use a search engine to generate
2 and maintain extensive databases of Internet addresses and content
3 in an easily searchable format;

4 39. Sales of tangible personal property consumed or
5 incorporated in the construction or expansion of a facility for a
6 corporation organized under Section 437 et seq. of Title 18 of the
7 Oklahoma Statutes as a rural electric cooperative. For purposes of
8 this paragraph, sales made to a contractor or subcontractor that has
9 previously entered into a contractual relationship with a rural
10 electric cooperative for construction or expansion of a facility
11 shall be considered sales made to a rural electric cooperative;

12 40. Sales of tangible personal property or services to a
13 business primarily engaged in the repair of consumer electronic
14 goods, including, but not limited to, cell phones, compact disc
15 players, personal computers, MP3 players, digital devices for the
16 storage and retrieval of information through hard-wired or wireless
17 computer or Internet connections, if the devices are sold to the
18 business by the original manufacturer of such devices and the
19 devices are repaired, refitted or refurbished for sale by the entity
20 qualifying for the exemption authorized by this paragraph directly
21 to retail consumers or if the devices are sold to another business
22 entity for sale to retail consumers;

23 41. Before July 1, 2019, sales of rolling stock when sold or
24 leased by the manufacturer, regardless of whether the purchaser is a

1 public services corporation engaged in business as a common carrier
2 of property or passengers by railway, for use or consumption by a
3 common carrier directly in the rendition of public service. For
4 purposes of this paragraph, "rolling stock" means locomotives,
5 autocars and railroad cars; ~~and~~

6 42. Sales of gold, silver, platinum, palladium or other bullion
7 items such as coins and bars and legal tender of any nation, which
8 legal tender is sold according to its value as precious metal or as
9 an investment. As used in the paragraph, "bullion" means any
10 precious metal, including, but not limited to, gold, silver,
11 platinum and palladium, that is in such a state or condition that
12 its value depends upon its precious metal content and not its form.
13 The exemption authorized by this paragraph shall not apply to
14 fabricated metals that have been processed or manufactured for
15 artistic use or as jewelry; and

16 43. Sales and installations of storm shelters which meet the
17 Federal Emergency Management Agency criteria for safe rooms designed
18 to provide near-absolute protection in extreme weather events and
19 are approved and listed by the Oklahoma Department of Emergency
20 Management under the standards provided by subsection F of Section
21 683.4 of Title 63 of the Oklahoma Statutes.

22 SECTION 3. It being immediately necessary for the preservation
23 of the public peace, health and safety, an emergency is hereby
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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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