



# Tax Attorney David Potts - SB 1339 - New Oklahoma Tax Law Expands Marketplace Facilitator Obligations

June 13, 2022

The Oklahoma Legislature, enacted S.B. 1339, and it was signed in to law by Gov. Kevin Stitt on 5/26/22. This Bill amends 68 O.S. 2021, Section 1391, to modify the term “marketplace facilitator” to effectively include persons that sell all “products” (i.e., tangible personal property, services, or other transactions taxable under the Oklahoma Sales Tax Code) rather than just taxable “tangible personal property.” Additionally, the new law broadens the collection responsibilities of marketplace facilitators to include certain other taxes administered by the Oklahoma Tax Commission that are levied by local jurisdictions rather than just state sales and use taxes (including county and city sales and use taxes and county lodging taxes). These changes are effective January 1, 2023. Please do not hesitate to contact your tax experts at Hall Estill if you have any questions.

## Attorneys

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- David T. Potts

## Practices

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- Income Tax Planning & Controversy