

ENGROSSED SENATE
BILL NO. 877

BY: MICKLE of the SENATE

and

THOMAS of the HOUSE

[REVENUE AND TAXATION - AMENDING 68 O.S., SECTIONS
321 AND 419 - CIGARETTE STAMP TAXES AND TOBACCO
PRODUCTS TAXES - EFFECTIVE DATE -

EMERGENCY]

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

SECTION 1. AMENDATORY 68 O.S. 1991, Section 321, is amended to read as follows:

Section 321. All cigarettes sold to ~~veterans~~:

1. Veterans hospitals and state operated domiciliary homes for veterans located in the State of Oklahoma, for distribution or sale to disabled ex-servicemen or disabled ex-servicewomen interned in, or inmates of, such hospitals, or residents of such homes, ~~and all sales to the;~~

2. The United States; or

3. A store or place of business which is owned and operated by a federally recognized Indian tribe within the Indian country of that tribe or which is duly licensed by such tribe pursuant to tribal laws or ordinances to conduct business within the Indian country of that tribe,

are hereby exempted from the stamp excise tax levied by this article, Section 301 et seq. of this title.

SECTION 2. AMENDATORY 68 O.S. 1991, Section 419, is amended to read as follows:

Section 419. All tobacco products sold to ~~veterans~~:

1. Veterans hospitals and state-operated domiciliary homes for veterans located in the State of Oklahoma, for sale or distribution to disabled ex-servicemen or disabled ex-servicewomen interned in or inmates of such hospitals, or residents of such homes; or

2. A store or place of business which is owned and operated by a federally recognized Indian tribe within the Indian country of that tribe or which is duly licensed by such tribe pursuant to tribal laws or ordinances to conduct business within the Indian country of that tribe,

are hereby exempted from the tobacco products tax levied under the provisions of this article, Section 401 et seq. of this title.

SECTION 3. This act shall become effective July 1, 1992.

SECTION 4. It being immediately necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

Passed the Senate the 10th day of March, 1992.

President of the Senate

Passed the House of Representatives the ____ day of

_____, 1992.

Speaker of the House of Representatives