

STATE OF OKLAHOMA

1st Session of the 43rd Legislature (1991)

SENATE BILL NO. 5

BY: LONG (Lewis)

AS INTRODUCED

AN ACT RELATING TO REVENUE AND TAXATION; LEVYING FEE UPON SALE, USE, EXCHANGE OR POSSESSION OF CIGARETTE PAPERS; SPECIFYING AMOUNT OF SUCH FEE AND MANNER OF PAYMENT; PROVIDING FOR APPORTIONMENT AND CREATING FUND; PROVIDING CERTAIN PROCEDURES; REQUIRING ANNUAL REPORT; PROVIDING FOR CODIFICATION; AND PROVIDING AN EFFECTIVE DATE.

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

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 424 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. There is hereby levied a fee upon the sale, use, exchange or possession of cigarette papers. The amount of such fee shall be one cent (\$0.01) per cigarette paper. The fee shall be paid by the consumer to the vendor and shall be remitted to the state as and in the manner that sales taxes are remitted to the state pursuant to the provisions of the Sales Tax Code, Section 1350 et seq. of Title 68 of the Oklahoma Statutes.

B. The revenue accruing from the fee levied pursuant to the provisions of subsection A of this section shall be apportioned to the Drug Rehabilitation Revolving Fund, which is hereby created in the State Treasury for the Department of Mental Health and Substance Abuse Services. The fund shall be a continuing fund, not subject to fiscal year limitations. All monies accruing to the credit of said fund are hereby appropriated and may be budgeted and expended by the Department of Mental Health and Substance Abuse Services for the creation and operation of drug rehabilitation programs. Expenditures from said fund shall be made upon warrants issued by the State Treasurer against claims filed as prescribed by law with the Director of State Finance for approval and payment.

C. The Department of Mental Health and Substance Abuse Services shall submit an annual report to the President Pro Tempore of the Senate and the Speaker of the House of Representatives which shall describe all programs receiving funding pursuant to the provisions of this section and the amount of such funding.

SECTION 2. This act shall become effective September 1, 1991.

43-1-020

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