

STATE OF OKLAHOMA

2nd Session of the 44th Legislature (1994)

COMMITTEE SUBSTITUTE

FOR

SENATE BILL NO. 619

By: Herbert

COMMITTEE SUBSTITUTE

An Act relating to intoxicating liquors; amending 37 O.S. 1991, Section 540, as amended by Section 1, Chapter 207, O.S.L. 1993 (37 O.S. Supp. 1993, Section 540), which relates to the Alcoholic Beverage Control Act; modifying label upon which certain symbol or other designation must be printed; clarifying reference; and providing an effective date.

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

SECTION 1. AMENDATORY 37 O.S. 1991, Section 540, as amended by Section 1, Chapter 207, O.S.L. 1993 (37 O.S. Supp. 1993, Section 540), is amended to read as follows:

Section 540. A. The Oklahoma Tax Commission shall direct that an inventory be taken of stamped merchandise and tax stamps held by the various manufacturers, nonresident sellers and wholesalers for use in the State of Oklahoma and shall then issue a tax credit to the suppliers in such amount as is evidenced due and owing by the inventory. The wholesalers in the State of Oklahoma shall sell their current supply of stamps to their suppliers and receive a credit for the stamps on current liabilities to their suppliers. The Oklahoma Tax Commission shall adopt rules and regulations essential to the implementation of a reporting method of taxing all alcoholic beverages sold or delivered in this state to eliminate the use of any type of stamps, except stamps authorized by the provisions of Section 581 of this title.

B. Every manufacturer or brewer manufacturing or brewing any beer in this state, for sale in this state, and every manufacturer or brewer outside of the state, shipping any beer into this state,

shall cause to be printed, upon ~~the large~~ an affixed label around and upon the body of each bottle or upon the top or the lid of each can of such beer, a symbol or other designation, approved by the Oklahoma Tax Commission, that will serve to indicate that the beer has an alcoholic content in excess of three and two-tenths percent (3.2%) by weight, and such other information as the Oklahoma Tax Commission may require. Brewers shall be required to submit samples of crowns, tops and labels to the Oklahoma Tax Commission for approval.

C. Payment of the excise tax levied by the Oklahoma Alcoholic Beverage Control Act, Section 501 et seq. of this title, with respect to beer shall be made by the manufacturer or brewer as to all beer produced by such brewer within the state for sale within this state, and shall be made by the importing manufacturer or Class B wholesaler who is the original consignee of beer manufactured or produced outside of this state as to all beer imported into this state by such importing licensee. It is the duty of each Oklahoma licensed brewer with respect to beer produced by such brewer within this state, and of each Oklahoma licensed Class B wholesaler as to beer produced outside of this state and imported into this state by such Class B wholesaler, to pay the excise tax on such beer to the Oklahoma Tax Commission as hereinafter provided.

SECTION 2. This act shall become effective September 1, 1994.

44-2-2150

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