

STATE OF OKLAHOMA

2nd Session of the 46th Legislature (1998)

COMMITTEE SUBSTITUTE FOR
SENATE JOINT
RESOLUTION NO. 26

By: Brown

COMMITTEE SUBSTITUTE

A Joint Resolution directing the Secretary of State to refer to the people for their approval or rejection a proposed act relating to revenue and taxation; levying additional tax on cigarettes; providing for apportionment of revenue therefrom; providing for codification; providing ballot title; and directing filing.

BE IT RESOLVED BY THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE
2ND SESSION OF THE 46TH OKLAHOMA LEGISLATURE:

SECTION 1. The Secretary of State shall refer to the people for their approval or rejection at the next general election, as and in the manner provided by law, Section 2 of this resolution.

SECTION 2. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 302-5 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. In addition to the tax levied in Sections 302, 302-1, 302-2, 302-3 and 302-4 of Title 68 of the Oklahoma Statutes, there is hereby levied upon the sale, use, gift, possession, or consumption of cigarettes, as defined in Section 301 et seq. of Title 68 of the Oklahoma Statutes, within this state a tax at the rate of fifty (50) mills per cigarette. Such tax shall be evidenced by tax stamps as now provided for; provided, as to cigarette packages of less than ten cigarettes for free distribution as samples, the tax herein

levied shall be computed and paid as provided for other cigarette taxes without affixing stamps on each such package.

B. Except as provided for in this subsection, the revenue resulting from the additional tax levied in this section shall be apportioned and distributed monthly by the Oklahoma Tax Commission as follows:

1. Six and two-tenths percent (6.2%) shall be deposited to the Children First Fund created in Section 1-110.1 of Title 63 of the Oklahoma Statutes;

2. Five and four-tenths percent (5.4%) shall be apportioned to the State Department of Health for the Healthy Families Program;

3. Twenty-six and eight-tenths percent (26.8%) shall be apportioned to the State Department of Education and distributed to school districts for early childhood education programs for four-year-old children;

4. Sixteen and nine-tenths percent (16.9%) shall be apportioned to the State Department of Education and distributed to school districts for federally-sponsored Head Start programs;

5. Seven and seven-tenths percent (7.7%) shall be apportioned to the Department of Human Services to provide grants, not to exceed Ten Thousand Dollars (\$10,000.00) each, to child care facilities and day care homes to improve the educational levels of their staffs, to improve physical facilities, to achieve accreditation by the National Association for the Education of Young Children or to otherwise improve the quality of facilities and programs relating to child care;

6. One and four-tenths percent (1.4%) shall be apportioned to the Department of Human Services to provide technical assistance to child care facilities to improve the quality of their facilities and programs;

7. Two and seven-tenths percent (2.7%) shall be apportioned to the Department of Human Services to increase the reimbursement rate for facilities providing child care on evenings and weekends;

8. Five-tenths percent (0.5) shall be apportioned to the Department of Human Services to increase the reimbursement rate for child care facilities accredited by the National Association for the Education of Young Children;

9. Twenty-three and one-tenth percent (23.1%) shall be apportioned to the State Department of Education and distributed to school districts to provide supervised activities and instruction for students for hours outside the regular school day;

10. Eight and six-tenths percent (8.6%) shall be apportioned to the Department of Mental Health and Substance Abuse Services for substance abuse prevention programs for children under thirteen (13) years of age; and

11. Seven-tenths percent (0.7%) shall be apportioned to the State Department of Health for abstinence-based teenage pregnancy prevention programs.

C. The cigarette tax levied in this section shall be collected and administered in all respects not inconsistent with as now or hereafter provided for by law for other cigarette taxes now levied, collected, and administered pursuant to the provisions of Section 301 et seq. of Title 68 of the Oklahoma Statutes.

SECTION 3. The Ballot Title for the proposed act as set forth in SECTION 2 of this resolution shall be in the following form:

BALLOT TITLE

Legislative Referendum No. _____ State Question No. _____

THE GIST OF THE PROPOSITION IS AS FOLLOWS:

This measure would increase the tax on cigarettes by 50 mills per cigarette. The revenue from the tax increase would be used to fund several programs relating to health and education of children and child care.

SHALL THIS ACT BE APPROVED BY THE PEOPLE?

 / YES, FOR THE ACT

 / NO, AGAINST THE ACT

SECTION 4. The President Pro Tempore of the Senate shall, immediately after the passage of this resolution, prepare and file one copy thereof, including the Ballot Title set forth in SECTION 3 hereof, with the Secretary of State and one copy with the Attorney General.

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