

STATE OF OKLAHOMA

2nd Session of the 46th Legislature (1998)

HOUSE BILL NO. 2634

By: Gray

AS INTRODUCED

An Act relating to intoxicating liquors; amending 37 O.S. 1991, Section 163.3, as amended by Section 10, Chapter 274, O.S.L. 1995 (37 O.S. Supp. 1997, Section 163.3), which relates to low-point beer; clarifying language; and providing an effective date.

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

SECTION 1. AMENDATORY 37 O.S. 1991, Section 163.3, as amended by Section 10, Chapter 274, O.S.L. 1995 (37 O.S. Supp. 1997, Section 163.3), is amended to read as follows:

Section 163.3 There is hereby levied on all low-point beer containing more than one-half of one percent (1/2 of 1%) of alcohol measured by volume and not more than three and two-tenths percent (3.2%) of alcohol measured by weight which are manufactured and sold, or removed for consumption or sale, within this state a tax of Eleven Dollars and twenty-five cents (\$11.25) for every barrel containing not more than thirty-one (31) gallons, and at a like rate of tax for any other quantities or for a fractional part of a barrel.

Each wholesaler making reports and remittances to the Oklahoma Tax Commission shall be allowed the sum of one percent (1%) of the tax remittances collected for maintaining and collecting said tax for the benefit of this state.

Machinery and equipment directly used in the manufacture within this state of low-point beer taxed pursuant to the provisions of this section shall be exempt from taxation under any other law of this state levying a sales or consumers or use tax.

SECTION 2. This act shall become effective November 1, 1998.

46-2-8482

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