

SHORT TITLE: Low-point beer; clarifying language; effective date.

STATE OF OKLAHOMA

1st Session of the 46th Legislature (1997)

SENATE BILL NO. 19

By: Dickerson

AS INTRODUCED

An Act relating to low-point beer; amending 37 O.S. 1991, Section 163.14, as last amended by Section 20, Chapter 274, O.S.L. 1995 (37 O.S. Supp. 1996, Section 163.14), which relates to reports to the Oklahoma Tax Commission; 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 163.14, as last amended by Section 20, Chapter 274, O.S.L. 1995 (37 O.S. Supp. 1996, Section 163.14), is amended to read as follows:

Section 163.14 A. Each and every manufacturer shall report to the Oklahoma Tax Commission in writing, under oath, monthly, not later than the tenth of each month, all sales of beverages, as herein defined, made during the preceding month to licensed wholesalers within ~~the State of Oklahoma~~ this state; and all sales made otherwise, during said period, including those for delivery outside the state. Such reports shall be upon forms prepared and furnished by ~~said~~ the Tax Commission and shall contain such information as may be required by it.

B. Each wholesaler shall, likewise, report to the Tax Commission, in writing, under oath, not later than the tenth day of each month, each and every sale of beverages, as herein defined, made for delivery outside the state, and shall likewise report the

volume of sales to persons within the state. At the same time each wholesaler shall report to the Tax Commission, in writing, each and every purchase or consignment of beverage received.

C. Each and every retail dealer shall keep accurate records of all sales of low-point beer, whether purchased or manufactured by the retail dealer, to consumers or users, and of all purchases of such beverages from wholesalers or otherwise; and such records shall be preserved for a period of three (3) years and shall be open to inspection at all times by the Tax Commission or any of its employees.

SECTION 2. This act shall become effective November 1, 1997.

46-1-0689

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