

An Act relating to intoxicating liquors; amending 37 O.S. 1991, Sections 506, as last amended by Section 8, Chapter 3, O.S.L. 1996, 518.1, as amended by Section 4, Chapter 361, O.S.L. 1994, 521, as last amended by Section 2, Chapter 360, O.S.L. 2000, 537, as last amended by Section 3, Chapter 364, O.S.L. 1997, 540, as last amended by Section 2, Chapter 390, O.S.L. 1999, 576, 577, as last amended by Section 4, Chapter 360, O.S.L. 2000, 578, as amended by Section 20, Chapter 361, O.S.L. 1994, 579, 580, 582, as amended by Section 21, Chapter 361, O.S.L. 1994, 585 and 586 (37 O.S. Supp. 2000, Sections 506, 518.1, 521, 537, 540, 577, 578 and 582), which relate to the Oklahoma Alcoholic Beverage Control Act; modifying definitions; modifying entities from which certain licensees may purchase alcoholic beverages; modifying authority of package store licensees; allowing certain licensees to purchase alcoholic beverages at package stores; requiring Oklahoma Tax Commission to promulgate certain rules; modifying tax imposed on certain alcoholic beverages; deleting gross receipts tax levied upon certain sales; imposing tax on certain sales by wholesalers and Class B wholesalers; specifying rate and incidence thereof; requiring certain tax permit and providing procedures related thereto; deleting obsolete language; requiring holder of wholesaler or Class B wholesaler license to furnish certain bond; requiring wholesale tax permit holders to make certain reports; providing for calculation of amount of tax due; allowing credit for certain taxes paid and providing procedures therefor; providing procedures for payment of tax and retention of certain amount; deleting provisions relating to identification stamps; removing certain restrictions relating to purchase of alcoholic beverages from wholesalers; requiring Oklahoma Tax Commission to promulgate certain rules; requiring tax to be paid upon certain inventory; requiring certain reports; providing for codification; repealing 37 O.S. 1991, Sections 581, 581.1 and 583, as amended by Section 22, Chapter 361, O.S.L. 1994 (37 O.S. Supp. 2000, Section 583), which relate to identification stamps; and providing an effective date.