

SB 886

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THE STATE SENATE
Tuesday, February 15, 2005

Senate Bill No. 886

As Amended

SENATE BILL NO. 886 - By: GUMM of the Senate and CALVEY of the House.

[intoxicating liquors - modifying date - effective date - emergency]

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

SECTION 1. AMENDATORY 37 O.S. 2001, Section 579, as amended by Section 2, Chapter 137, O.S.L. 2002 (37 O.S. Supp. 2004, Section 579), is amended to read as follows:

Section 579. A. Every mixed beverage tax permit holder, or any person transacting business subject to the gross receipts tax levied by Section 576 of this title, shall file with the Oklahoma Tax Commission a monthly report for each place or location of business, on or before the ~~fifteenth~~ twentieth day of the month immediately following the month of receipt. The reports shall be made under oath, on forms prescribed by the Tax Commission, which shall include the following information:

- 1. Name of mixed beverage tax permit holder;
- 2. Mixed beverage tax permit number;
- 3. Sales tax permit number;
- 4. Mixed beverage, caterer or special event license number;

1 5. Gross receipts for the month for the sale, preparation or
2 service of mixed beverages, ice and nonalcoholic beverages mixed
3 with alcoholic beverages;

4 6. Gross receipts for the month from charges for the privilege
5 of admission to a mixed beverage establishment which entitle a
6 person to complimentary mixed beverages or discounted prices for
7 mixed beverages;

8 7. Total retail value of complimentary or discounted alcoholic
9 beverages served for the month; and

10 8. Such other information as may be required by the Tax
11 Commission to enable it to collect taxes imposed as provided by law.

12 B. The gross receipts tax levied by Section 576 of this title
13 shall be calculated by multiplying the tax rate, thirteen and one-
14 half percent (13.5%), and the total gross receipts for each month
15 from the sale, preparation or service of mixed beverages, ice and
16 nonalcoholic beverages mixed with alcoholic beverages, the total
17 gross receipts of charges received for admission to mixed beverage
18 establishments as provided in paragraph 6 of subsection A of this
19 section, and the total retail value of complimentary or discounted
20 mixed beverages. Gross receipts from the sale of food prepared with
21 alcoholic beverages shall not be included in the calculation of the
22 monthly tax liability. The tax due for the preceding month shall
23 accompany the report required in subsection A of this section. All

1 taxes, penalties and interest imposed by Section 501 et seq. of this
2 title may be paid in the form of electronic funds transfer or by a
3 personal or company check, cashier's check, certified check or
4 postal money order payable to the Tax Commission.

5 C. If the gross receipts tax levied pursuant to the provisions
6 of Section 576 of this title is not paid on or before the ~~fifteenth~~
7 twentieth day of each month, the tax shall be delinquent and
8 interest and penalty shall accrue on and from the ~~sixteenth~~ twenty-
9 first day of each month, pursuant to the provisions of the Uniform
10 Tax Procedure Code, Section 201 et seq. of Title 68 of the Oklahoma
11 Statutes.

12 D. Every licensed wholesaler of alcoholic beverages in this
13 state shall file with the Tax Commission a monthly report, under
14 oath, on forms prescribed by the Tax Commission, which shall include
15 the name, location and mixed beverage tax permit number of each
16 mixed beverage, caterer or special event licensee to whom the
17 licensed wholesaler sold alcoholic beverages during the report
18 month.

19 E. If the report required by subsection A of this section is
20 not filed with the Tax Commission on or before the ~~fifteenth~~
21 twentieth day of the month, the Tax Commission may assess an
22 additional penalty of Five Dollars (\$5.00) ~~shall accrue~~ for each day
23 thereafter that the report is not filed pursuant to the provisions

1 of this section, ~~unless otherwise waived by the~~. The Tax Commission
2 may waive the penalty assessed pursuant to the provisions of the
3 Uniform Tax Procedure Code; provided, however, the additional
4 penalty, if assessed, shall not exceed an amount equal to twice the
5 amount of tax due for the period for which such report was
6 required to be filed, or the sum of Three Hundred Dollars (\$300.00),
7 whichever is greater.

8 F. Taxes paid as provided by law represented by accounts
9 receivable which are found to be worthless or uncollectible may be
10 credited upon subsequent reports and remittances of such tax, in
11 accordance with rules promulgated by the Tax Commission. If such
12 accounts are thereafter collected, the same shall be reported and
13 the tax shall be paid upon the amount so collected.

14 G. In addition to any other authority granted by law, the Tax
15 Commission is hereby authorized to audit any mixed beverage, beer
16 and wine, caterer or special event licensee to determine if the
17 correct amount of tax payable under Section 576 of this title has
18 been collected; provided, if such an audit reveals that the amount
19 collected is within the following percentages of the amount of tax
20 payable, the taxpayer shall be deemed to be in compliance:

21 1. For spirits, eighty-four percent (84%) to one hundred
22 sixteen percent (116%);

1 2. For wine, ninety percent (90%) to one hundred ten percent
2 (110%);

3 3. For beer sold at draft and not in original packages, eighty-
4 six percent (86%) to one hundred fourteen percent (114%); and

5 4. For beer sold in original packages, ninety-five percent
6 (95%) to one hundred five percent (105%).

7 SECTION 2. This act shall become effective July 1, 2005.

8 SECTION 3. It being immediately necessary for the preservation
9 of the public peace, health and safety, an emergency is hereby
10 declared to exist, by reason whereof this act shall take effect and
11 be in full force from and after its passage and approval.

12 COMMITTEE REPORT BY: COMMITTEE ON FINANCE, dated 2-8-05 - DO PASS,
13 As Amended and Coauthored.