

1 STATE OF OKLAHOMA

2 2nd Session of the 51st Legislature (2008)

3 COMMITTEE SUBSTITUTE
4 FOR ENGROSSED
5 SENATE BILL NO. 2061

By: Bass of the Senate

and

Peters of the House

6
7
8
9 COMMITTEE SUBSTITUTE

10 (Intoxicating liquors - excise taxes on wine -

11 effective date)

12
13
14 SECTION 1. AMENDATORY 37 O.S. 2001, Section 553, as last
15 amended by Section 7, Chapter 484, O.S.L. 2003 (37 O.S. Supp. 2007,
16 Section 553), is amended to read as follows:

17 Section 553. A. Except as provided in paragraph ~~6~~ 5 of this
18 subsection, an excise tax is hereby levied and imposed upon all
19 alcoholic beverages imported or manufactured, for sale, use or
20 distribution, or used or possessed in this state at the following
21 rates:

22 1. One Dollar and forty-seven cents (\$1.47) per liter, and a
23 proportionate rate on fractions thereof, on each liter of spirits;

1 2. Nineteen cents (\$0.19) per liter, and a proportionate rate
2 on fractions thereof, on each liter of light wine;

3 ~~3. Thirty-seven cents (\$0.37) per liter, and a proportionate~~
4 ~~rate on fractions thereof, on each liter of wine containing more~~
5 ~~than fourteen percent (14%) of alcohol by volume;~~

6 ~~4.~~ Fifty-five cents (\$0.55) per liter, and a proportionate rate
7 on fractions thereof, on each liter of sparkling wine;

8 ~~5.~~ 4. Twelve Dollars and fifty cents (\$12.50) per barrel
9 (thirty-one (31) wine gallons) and a proportionate rate on portions
10 thereof, on each barrel of beer; and

11 ~~6.~~ 5. Beer manufactured in this state for export shall not be
12 taxed.

13 B. The excise tax levied on alcoholic beverages except beer
14 under subsection A of this section shall be paid as follows:

15 1. Payment of the excise tax levied by this section with
16 respect to all alcoholic beverages, other than beer, shall be made
17 by the person shipping the same into Oklahoma, or in the case of
18 direct imports from foreign countries by the importer, or in the
19 case of alcoholic beverages manufactured in Oklahoma by the first
20 seller thereof;

21 2. On and after January 1, 1981, the due and payable excise tax
22 levied by this section shall be made by tax returns filed with the
23 Oklahoma Tax Commission. The tax returns shall be made under oath
24 by the person liable for the tax on forms prescribed and provided by

1 the Oklahoma Tax Commission and shall be accompanied by payment of
2 the taxes due and any additional sums due as provided by this
3 section. Invoices describing all alcoholic beverages as described
4 in this section which are shipped into this state or which are first
5 sold in this state shall be delivered to the Oklahoma Tax Commission
6 and to the Alcoholic Beverage Laws Enforcement Commission
7 immediately following shipment of liquors into the state or delivery
8 to the first purchaser. Tax returns and payment of excise tax and
9 other sums due shall be delivered to the Oklahoma Tax Commission no
10 later than the tenth day of the month immediately succeeding the
11 month of shipment, importation or first sale of the alcoholic
12 beverages as provided in paragraph 1 of this subsection;

13 3. All tax returns required to be filed during the twelve-month
14 period beginning January 1, 1981, shall be accompanied by payment of
15 the excise tax due plus an additional payment in the amount of
16 twenty percent (20%) of said tax. Up to ten percent (10%) of the
17 total payments made during said period may be made in the form of
18 revenue stamps previously purchased pursuant to Section 540 of this
19 title; and

20 4. On and after February 1, 1982, each person required to file
21 a tax return pursuant to this section shall remit the excise tax
22 due, less an amount not to exceed two percent (2%) of the total of
23 the additional payments made by said taxpayer pursuant to paragraph
24 3 of this subsection. The total of said deductions shall not exceed

1 the total of the additional payments made pursuant to paragraph 3 of
2 this subsection. Up to ten percent (10%) of each tax payment made
3 under this subsection may be made in the form of revenue stamps
4 previously purchased pursuant to Section 540 of this title.

5 C. For the purpose of collecting and remitting the excise tax
6 imposed under this section, the person liable for such tax is hereby
7 declared to be the agent of the state for such purposes.

8 D. Nothing herein shall be construed to impose an additional
9 excise tax on intoxicating beverages held in inventory by
10 wholesalers and retailers upon which the excise tax was paid prior
11 to the effective date of any excise tax increase.

12 SECTION 2. This act shall become effective November 1, 2008.

13

14 51-2-11005 MAT 04/09/08

15

16

17

18

19

20

21

22

23

24