

THE HOUSE OF REPRESENTATIVES
Thursday, April 10, 2008

Committee Substitute for
ENGROSSED
Senate Bill No. 2061

COMMITTEE SUBSTITUTE FOR ENGROSSED SENATE BILL NO. 2061 - By: BASS of the Senate and PETERS of the House.

(Intoxicating liquors - excise taxes on wine -
effective date)

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

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

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

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

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

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

3 ~~5.~~ 4. Twelve Dollars and fifty cents (\$12.50) per barrel (thirty-one (31) wine gallons)
4 and a proportionate rate on portions thereof, on each barrel of beer; and

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

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

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

12 2. On and after January 1, 1981, the due and payable excise tax levied by this
13 section shall be made by tax returns filed with the Oklahoma Tax Commission. The tax
14 returns shall be made under oath by the person liable for the tax on forms prescribed and
15 provided by the Oklahoma Tax Commission and shall be accompanied by payment of the
16 taxes due and any additional sums due as provided by this section. Invoices describing
17 all alcoholic beverages as described in this section which are shipped into this state or
18 which are first sold in this state shall be delivered to the Oklahoma Tax Commission and
19 to the Alcoholic Beverage Laws Enforcement Commission immediately following
20 shipment of liquors into the state or delivery to the first purchaser. Tax returns and
21 payment of excise tax and other sums due shall be delivered to the Oklahoma Tax
22 Commission no later than the tenth day of the month immediately succeeding the month

1 of shipment, importation or first sale of the alcoholic beverages as provided in paragraph
2 1 of this subsection;

3 3. All tax returns required to be filed during the twelve-month period beginning
4 January 1, 1981, shall be accompanied by payment of the excise tax due plus an
5 additional payment in the amount of twenty percent (20%) of said tax. Up to ten percent
6 (10%) of the total payments made during said period may be made in the form of revenue
7 stamps previously purchased pursuant to Section 540 of this title; and

8 4. On and after February 1, 1982, each person required to file a tax return
9 pursuant to this section shall remit the excise tax due, less an amount not to exceed two
10 percent (2%) of the total of the additional payments made by said taxpayer pursuant to
11 paragraph 3 of this subsection. The total of said deductions shall not exceed the total of
12 the additional payments made pursuant to paragraph 3 of this subsection. Up to ten
13 percent (10%) of each tax payment made under this subsection may be made in the form
14 of revenue stamps previously purchased pursuant to Section 540 of this title.

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

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

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

1 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET,
2 dated 04-09-08 - DO PASS, As Amended.