

1 STATE OF OKLAHOMA

2 1st Session of the 52nd Legislature (2009)

3 COMMITTEE SUBSTITUTE
4 FOR

5 SENATE BILL 40

By: Rice of the Senate

and

(McAffrey) of the House

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9 COMMITTEE SUBSTITUTE

10 [intoxicating beverages - excise tax - effective
11 date -

emergency]

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

15 SECTION 1. AMENDATORY 37 O.S. 2001, Section 553, as last
16 amended by Section 1, Chapter 398, O.S.L. 2008 (37 O.S. Supp. 2008,
17 Section 553), is amended to read as follows:

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

23 1. One Dollar and forty-seven cents (\$1.47) per liter, and a
24 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 wine;

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

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

8 5. Beer and spirits manufactured in this state for export shall
9 not be taxed; provided, the exemption for spirits shall expire on
10 July 1, 2014.

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

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

19 2. On and after January 1, 1981, the due and payable excise tax
20 levied by this section shall be made by tax returns filed with the
21 Oklahoma Tax Commission. The tax returns shall be made under oath
22 by the person liable for the tax on forms prescribed and provided by
23 the ~~Oklahoma~~ Tax Commission and shall be accompanied by payment of
24 the taxes due and any additional sums due as provided by this

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

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

18 4. On and after February 1, 1982, each person required to file
19 a tax return pursuant to this section shall remit the excise tax
20 due, less an amount not to exceed two percent (2%) of the total of
21 the additional payments made by said taxpayer pursuant to paragraph
22 3 of this subsection. The total of said deductions shall not exceed
23 the total of the additional payments made pursuant to paragraph 3 of
24 this subsection. Up to ten percent (10%) of each tax payment made

1 under this subsection may be made in the form of revenue stamps
2 previously purchased pursuant to Section 540 of this title.

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

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

10 SECTION 2. This act shall become effective July 1, 2009.

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

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