

1 ENGROSSED SENATE
BILL NO. 40

By: Rice of the Senate

and

McAffrey of the House

7 [intoxicating beverages - excise tax - effective

8 date -

9 emergency]

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

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

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

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

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

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

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

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

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

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

17 2. On and after January 1, 1981, the due and payable excise tax
18 levied by this section shall be made by tax returns filed with the
19 Oklahoma Tax Commission. The tax returns shall be made under oath
20 by the person liable for the tax on forms prescribed and provided by
21 the ~~Oklahoma~~ Tax Commission and shall be accompanied by payment of
22 the taxes due and any additional sums due as provided by this
23 section. Invoices describing all alcoholic beverages as described
24 in this section which are shipped into this state or which are first

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

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

16 4. On and after February 1, 1982, each person required to file
17 a tax return pursuant to this section shall remit the excise tax
18 due, less an amount not to exceed two percent (2%) of the total of
19 the additional payments made by said taxpayer pursuant to paragraph
20 3 of this subsection. The total of said deductions shall not exceed
21 the total of the additional payments made pursuant to paragraph 3 of
22 this subsection. Up to ten percent (10%) of each tax payment made
23 under this subsection may be made in the form of revenue stamps
24 previously purchased pursuant to Section 540 of this title.

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

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

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

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

13 Passed the Senate the 24th day of February, 2009.

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Presiding Officer of the Senate

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17 Passed the House of Representatives the ____ day of _____,

18 2009.

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Presiding Officer of the House
of Representatives

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