

THE HOUSE OF REPRESENTATIVES
Monday, March 1, 2010

Committee Substitute for
House Bill No. 3300

COMMITTEE SUBSTITUTE FOR HOUSE BILL NO. 3300 - By: THOMPSON of the House.

An Act relating to intoxicating liquors; amending 37 O.S. 2001, Section 563, as amended by Section 17, Chapter 426, O.S.L. 2009 (37 O.S. Supp. 2009, Section 563), which relates to distribution of excise tax levied on alcoholic beverages; modifying calculation of certain distribution; providing an effective date; and declaring an emergency.

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

1 SECTION 1. AMENDATORY 37 O.S. 2001, Section 563, as amended by
2 Section 17, Chapter 426, O.S.L. 2009 (37 O.S. Supp. 2009, Section 563), is amended to
3 read as follows:
4 Section 563. All revenue accruing from the excise tax levied by Section 553 of this
5 title shall be collected by the Oklahoma Tax Commission and distributed as follows:
6 1. Two-thirds of ninety-seven percent (2/3 of 97%) of such tax revenue shall be paid
7 to the State Treasurer and placed to the credit of the General Revenue Fund of the state;
8 provided, beginning July 1, 2010, any amounts derived from the tax levied pursuant to
9 paragraphs 2 and 3 of subsection A of Section 553 of this title that exceed an amount
10 equal to the total amount collected from such tax levy for the fiscal year ending on June
11 30, 2010, shall be distributed to the Oklahoma Viticulture and Enology Center

1 Development Revolving Fund created pursuant to Section 16 of this act, but in no event
2 shall the distribution to the Oklahoma Viticulture and Enology Center Development
3 Revolving Fund in any fiscal year exceed Three Hundred Fifty Thousand Dollars
4 (\$350,000.00);

5 2. One-third of ninety-seven percent (1/3 of 97%) of such revenue is hereby
6 allocated to the counties of this state and shall be paid to the county treasurers on the
7 basis of area and population of the incorporated areas of the county (giving equal weight
8 to area and the incorporated population) wherein the sale of alcoholic beverages is
9 lawful, and all of said funds shall be appropriated by the county commissioners of each
10 county and apportioned by the county treasurer to all incorporated cities and towns in
11 said county on the basis of population within each city and town on a per capita basis
12 based on the last preceding Federal Decennial Census. For the purpose of appropriating
13 and paying the excise taxes collected under the Oklahoma Alcoholic Beverage Control
14 Act, or any act which is amendatory thereof or supplemental thereto, to the incorporated
15 cities and towns in any county, city or town, the corporate limits of which include
16 territory within more than one county, shall be considered and treated as being a city or
17 town in only the county within which more than fifty percent (50%) of the entire
18 population of such city or town, as shown by the last preceding Federal Decennial
19 Census, reside, and, for such purpose, shall not be considered or treated as being a city or
20 town in any other county; and, in the event that the last preceding Federal Decennial
21 Census fails to disclose information from which such fact may be determined by the
22 board of county commissioners which is appropriating the tax money then involved to the

1 cities and towns in its county, said board of county commissioners shall make an
2 estimate, from the best information then available to it, as to the percentage of the entire
3 population of such city or town then residing in said county. If such board of county
4 commissioners determines, either from information disclosed by the last preceding
5 Federal Decennial Census, or from the best information then available to said board
6 (when such information is not disclosed by the last preceding Federal Decennial Census),
7 that more than fifty percent (50%) of the population of such a city or town resides in that
8 county, such city or town shall receive its pro rata share of such tax money, on the basis
9 of its entire population according to the last preceding Federal Decennial Census; but if
10 such board of county commissioners so determines that more than fifty percent (50%) of
11 the population of such city or town does not reside in that county, no part of such tax
12 money shall be appropriated or paid to such city or town; and

13 3. The remaining three percent (3%) of such excise tax revenue shall be paid to the
14 State Treasurer and placed to the credit of the Oklahoma Tax Commission Fund to be
15 paid out of said fund pursuant to appropriations made by the State Legislature.

16 SECTION 2. This act shall become effective July 1, 2010.

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

20 COMMITTEE REPORT BY: COMMITTEE ON ECONOMIC DEVELOPMENT AND
21 FINANCIAL SERVICES, dated 02-25-10 - DO PASS, As Amended.