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**THE STATE SENATE**  
**Monday, February 16, 2009**

**Committee Substitute for**  
**Senate Bill No. 40**

COMMITTEE SUBSTITUTE FOR SENATE BILL NO. 40 - By: Rice of the Senate  
and McAffrey of the House.

[ intoxicating beverages - excise tax - effective date -  
emergency ]

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

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

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

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

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

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

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

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

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

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

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

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

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

15 4. On and after February 1, 1982, each person required to file  
16 a tax return pursuant to this section shall remit the excise tax  
17 due, less an amount not to exceed two percent (2%) of the total of  
18 the additional payments made by said taxpayer pursuant to paragraph  
19 3 of this subsection. The total of said deductions shall not exceed  
20 the total of the additional payments made pursuant to paragraph 3 of  
21 this subsection. Up to ten percent (10%) of each tax payment made  
22 under this subsection may be made in the form of revenue stamps  
23 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 COMMITTEE REPORT BY: COMMITTEE ON FINANCE, dated 2-10-09 - DO PASS,  
14 As Amended and Coauthored.