

1 ENGROSSED SENATE
2 BILL NO. 1120

By: Fields of the Senate
and
Wright of the House

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7 [Oklahoma Alcoholic Beverage Control Act - gross
8 receipts - effective date]
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10 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

11 SECTION 1. AMENDATORY 37 O.S. 2011, Section 576, is
12 amended to read as follows:

13 Section 576. A. A tax at the rate of thirteen and one-half
14 percent (13.5%) is hereby levied and imposed on the total gross
15 receipts of a holder of a mixed beverage, caterer, or special event
16 license, issued by the ABLE Commission, from:

17 1. The sale, preparation or service of mixed beverages;

18 2. The total retail value of complimentary or discounted mixed
19 beverages;

20 3. Ice or nonalcoholic beverages that are sold, prepared or
21 served for the purpose of being mixed with alcoholic beverages and
22 consumed on the premises where the sale, preparation or service
23 occurs; and
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1 4. Any charges for the privilege of admission to a mixed
2 beverage establishment which entitle a person to complimentary mixed
3 beverages or discounted prices for mixed beverages.

4 B. For purposes of this section:

5 1. "Mixed beverages" means mixed beverages as defined by
6 Section 506 of this title;

7 2. "Total gross receipts" means the total amount of
8 consideration received as charges for admission to a mixed beverage
9 establishment as provided in paragraph 4 of subsection A of this
10 section and the total retail sale price received for the sale,
11 preparation or service of mixed beverages, ice, and nonalcoholic
12 beverages to be mixed with alcoholic beverages. ~~The advertised
13 price of a mixed beverage shall be the sum of the total retail sale
14 price and the gross receipts tax levied thereon;~~ and

15 3. "Total retail value" means the total amount of consideration
16 that would be required for the sale, preparation or service of mixed
17 beverages.

18 C. The gross receipts tax levied by this section shall be in
19 addition to the excise tax levied in Section 553 of this title, the
20 sales tax levied in the Oklahoma Sales Tax Code, ~~Section 1350 et~~
21 ~~seq. of Title 68 of the Oklahoma Statutes~~ and to any municipal or
22 county sales taxes.

23 D. The gross receipts tax levied by this section is hereby
24 declared to be a direct tax upon the receipt of consideration for

1 any charges for admission to a mixed beverage establishment as
2 provided in paragraph 4 of subsection A of this section, for the
3 sale, preparation or service of mixed beverages, ice, and
4 nonalcoholic beverages to be mixed with alcoholic beverages, and the
5 total retail value of complimentary or discounted mixed beverages.

6 E. The total of the retail sale price received for the sale,
7 preparation or service of mixed beverages, ice, and nonalcoholic
8 beverages to be mixed with alcoholic beverages shall be the total
9 gross receipts for purposes of calculating the sales tax levied in
10 the Oklahoma Sales Tax Code, ~~Section 1350 et seq. of Title 68 of the~~
11 ~~Oklahoma Statutes.~~

12 SECTION 2. This act shall become effective November 1, 2012.

13 Passed the Senate the 7th day of March, 2012.

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Presiding Officer of the Senate

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

18 2012.

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Presiding Officer of the House
of Representatives

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