

1 STATE OF OKLAHOMA

2 2nd Session of the 53rd Legislature (2012)

3 SENATE BILL 1020

By: Ford

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5
6 AS INTRODUCED

7 An Act relating to the Oklahoma Alcoholic Beverage
8 Control Act; amending 37 O.S. 2011, Section 576,
9 which relates to taxation of mixed beverages;
10 clarifying the applicability of certain taxes when
11 multiple taxes are levied on mixed beverages; and
12 providing an effective date.

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

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

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

- 20 1. The sale, preparation or service of mixed beverages;
- 21 2. The total retail value of complimentary or discounted mixed
22 beverages;
- 23 3. Ice or nonalcoholic beverages that are sold, prepared or
24 served for the purpose of being mixed with alcoholic beverages and

1 consumed on the premises where the sale, preparation or service
2 occurs; and

3 4. Any charges for the privilege of admission to a mixed
4 beverage establishment which entitle a person to complimentary mixed
5 beverages or discounted prices for mixed beverages.

6 B. For purposes of this section:

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

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

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

20 C. The gross receipts tax levied by this section shall be in
21 addition to the excise tax levied in Section 553 of this title, the
22 sales tax levied in the Oklahoma Sales Tax Code, ~~Section 1350 et~~
23 ~~seq. of Title 68 of the Oklahoma Statutes~~ and to any municipal or
24 county sales taxes, including those authorized in Sections 1370,

1 1370.1, 1370.2, 1370.2A, 1370.4, 1370.5, 1370.6, 1370.7, 1370.8 and
2 2701 of Title 68 of the Oklahoma Statutes.

3 D. The gross receipts tax levied by this section is hereby
4 declared to be a direct tax upon the receipt of consideration for
5 any charges for admission to a mixed beverage establishment as
6 provided in paragraph 4 of subsection A of this section, for the
7 sale, preparation or service of mixed beverages, ice, and
8 nonalcoholic beverages to be mixed with alcoholic beverages, and the
9 total retail value of complimentary or discounted mixed beverages.

10 E. The total of the 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 shall be the total
13 gross receipts for purposes of calculating the sales tax levied in
14 the Oklahoma Sales Tax Code, ~~Section 1350 et seq. of Title 68 of the~~
15 ~~Oklahoma Statutes.~~

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

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