

1 STATE OF OKLAHOMA

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

3 SENATE BILL 1080

By: Ballenger

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5  
6 AS INTRODUCED

7 An Act relating to low-point beer; amending 37 O.S.  
8 2011, Section 163.10, which relates to taxes and  
9 fees; adding investigation fee to certain  
10 prohibitions; prohibiting levy or collection of  
11 certain taxes and fees by state or municipal agency;  
12 providing certain exceptions for certain agencies;  
13 and providing an effective date.

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

15 SECTION 1. AMENDATORY 37 O.S. 2011, Section 163.10, is  
16 amended to read as follows:

17 Section 163.10. A. No tax, license fee, investigation fee or  
18 charge upon the distribution, possession, or handling of low-point  
19 beer, as defined by Section 163.2 of this title, shall be levied or  
20 collected by any political subdivision of this state, except the  
21 sales tax, the general ad valorem tax, and the county low-point beer  
22 permit fee. Municipal corporations may require the payment of an  
23 annual license fee of not more than Twenty Dollars (\$20.00) from  
24 retail dealers, as defined by Section 163.2 of this title, selling  
low-point beer for consumption on or off the premises, and an annual

1 license fee of not more than Ten Dollars (\$10.00) from retail  
2 dealers, as defined by Section 163.2 of this title, selling ~~said~~ the  
3 beverages in original packages and not for consumption on the  
4 premises.

5 B. No state or municipal agency, including the Horse Racing  
6 Commission, shall levy or collect any tax, license fee,  
7 investigation fee or charge upon the distribution, possession, or  
8 handling of low-point beer, as defined by Section 163.2 of this  
9 title, except sales tax and any requirement specifically designated  
10 for such agency to levy or collect pursuant to state law.

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

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