

1 STATE OF OKLAHOMA

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

3 SENATE BILL 1120

By: Fields

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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 gross receipts tax on mixed  
10 beverages; modifying definition; and providing an  
11 effective date.

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

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

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

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

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

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

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

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