

**OKLAHOMA TAX COMMISSION**

FISCAL IMPACT STATEMENT AND/OR ADMINISTRATIVE IMPACT STATEMENT  
SECOND REGULAR SESSION, FIFTY-FOURTH OKLAHOMA LEGISLATURE

DATE OF IMPACT STATEMENT: February 20, 2014

BILL NUMBER: SB 1715 STATUS AND DATE OF BILL: Committee Substitute 02/19/2014

AUTHORS: House Grau Senate Holt

TAX TYPE (S): Sales & Mixed Beverage SUBJECT: Administrative

PROPOSAL: Amendatory

Sections 17-20 require a "public event licensee" to obtain a mixed beverage permit, furnish a bond and report and remit mixed beverage tax.

EFFECTIVE DATE: Emergency- July 01, 2014

REVENUE IMPACT:

Insert dollar amount (plus or minus) of the expected change in state revenues due to this proposed legislation.

FY 15: None  
FY 16: None

ADMINISTRATIVE IMPACT:

Insert the estimated cost or savings to the Tax Commission due to this proposed legislation.

FY 15: None

Feb. 20, 2014 Rick Miller  
DATE DIVISION DIRECTOR

msm

2-21-14 Reece Womack  
DATE REECE WOMACK, ECONOMIST

2/20/14 Dan Cash  
DATE FOR THE COMMISSION

**ATTACHMENT TO FISCAL IMPACT-SB 1715-[Committee Substitute]-Prepared February 20, 2014.**

The primary emphasis of the measure is to amend components of the Alcoholic Beverage Control Act administered and enforced by the Alcoholic Beverage Laws Enforcement Commission.

Sections 17-20 subject persons obtaining public event licenses from the ABLE Commission to certain mixed beverage license, bond, and tax collection and remittance provisions administered by the Oklahoma Tax Commission which are outlined as follows:

**Section 17**

Requires holders of public event licenses to pay gross receipts tax on mixed beverage sales.

**Section 18**

Requires public event licensees to obtain a mixed beverage permit from the Tax Commission prior to engaging in the sale of mixed beverages.

**Section 19**

Provides that public event licensees must post a bond with the OTC to secure payment of mixed beverage gross receipts tax.

**Section 20**

Provides that licensed wholesalers of alcoholic beverages must include, as applicable, the name, location, and mixed beverage permit of any public event licensee to whom it sold alcoholic beverages in their monthly wholesaler report filed with the Tax Commission. This Section also authorizes the OTC to audit public event licensees to determine if the correct amount of mixed beverage gross receipts taxes was collected.

For purposes of the referenced sections, the public event licensee has previously been categorized under existing license classifications required to obtain a mixed beverage license, post a bond, and report and remit mixed beverage and sales taxes. Therefore, Sections 17-20 will have no impact on state sales tax revenue or mixed beverage tax collections for FY 15.

There will be no additional administrative cost associated with Sections 17-20 of this measure.