

**OKLAHOMA TAX COMMISSION**

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

DATE OF IMPACT STATEMENT: November 27, 2012

BILL NUMBER: SB0004 STATUS AND DATE OF BILL: Introduced 11/16/2012

AUTHORS: House N/A Senate Wright

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

PROPOSAL: Amendatory

The measure amends Section 576 of Title 37 by striking the provision that the advertised price of mixed beverages must be the sum of the total retail sale price and the gross receipts tax levied thereon.

EFFECTIVE DATE: November 1, 2013

REVENUE IMPACT:

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

FY 14: None

FY 15: None

ADMINISTRATIVE IMPACT:

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

FY 14: None

Nov. 27, 2012 Rick Miller  
DATE DIVISION DIRECTOR

msm

11-27-12 Reece Womack  
DATE REECE WOMACK, ECONOMIST

11/29/12 Dawn East  
DATE FOR THE COMMISSION

**ATTACHMENT TO FISCAL IMPACT SB 0004 [Introduced] Prepared November 27, 2012.**

The proposed amendment does not affect the consideration received for sales of mixed beverages or change the calculation of gross receipts or sales taxes on mixed beverage sales. Consequently, the proposal has no impact on mixed beverage gross receipts or sales tax collections.