

1 ENGROSSED HOUSE AMENDMENT  
TO  
2 ENGROSSED SENATE BILL NO. 1239 By: Mazzei of the Senate  
3 and  
4 McCall of the House  
5  
6

7 [ tax administration - payment of excise taxes -  
8 procedures - ~~effective date~~ -  
9 ~~emergency~~ ]  
10

11 AMENDMENT NO. 1. Strike the stricken title, enacting clause and  
12 entire bill and insert

13 "An Act relating to intoxicating liquors; amending 37  
14 O.S. 2011, Section 163.5, as amended by Section 1,  
15 Chapter 357, O.S.L. 2012 (37 O.S. Supp. 2015,  
16 Section 163.5), which relates to low-point beer  
17 excise tax; requiring electronic remittance of such  
18 tax; modifying procedures related to remittance of  
19 taxes; amending 37 O.S. 2011, Section 553, as  
20 amended by Section 2, Chapter 357, O.S.L. 2012 (37  
21 O.S. Supp. 2015, Section 553), which relates to  
22 alcoholic beverage excise tax; requiring electronic  
23 remittance of such tax; modifying procedures related  
24 to remittance of taxes; deleting requirement for  
certain additional payments; providing an effective  
date; and declaring an emergency.

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

1 SECTION 1. AMENDATORY 37 O.S. 2011, Section 163.5, as  
2 amended by Section 1, Chapter 357, O.S.L. 2012 (37 O.S. Supp. 2015,  
3 Section 163.5), is amended to read as follows:

4 Section 163.5 A. The excise tax levied by Section 163.3 of  
5 this title on low-point beer shall be due and payable on or before  
6 the twentieth day of each month for the preceding calendar month and  
7 such tax shall be remitted electronically at the time the return is  
8 electronically filed as prescribed by subsection B of this section.

9 B. At the time of paying ~~such tax~~ the tax as required by  
10 subsection A of this section each taxpayer shall, ~~upon forms~~  
11 ~~prescribed, prepared and furnished by the Tax Commission,~~ file  
12 electronically with the Tax Commission a return, under oath, using  
13 procedures prescribed by the Tax Commission, showing the total sales  
14 of such beverages during the preceding calendar month, the amount of  
15 taxes due, and such further information as the Tax Commission may  
16 require to enable it to compute correctly and collect the taxes  
17 levied under Section 163.1 et seq. of this title.

18 C. Any tax not paid within ten (10) days after the close of the  
19 preceding calendar month shall be delinquent.

20 SECTION 2. AMENDATORY 37 O.S. 2011, Section 553, as  
21 amended by Section 2, Chapter 357, O.S.L. 2012 (37 O.S. Supp. 2015,  
22 Section 553), is amended to read as follows:

23 Section 553. A. Except as provided in paragraph 5 of this  
24 subsection, an excise tax is hereby levied and imposed upon all

1 alcoholic beverages imported or manufactured, for sale, use or  
2 distribution, or used or possessed in this state at the following  
3 rates:

4 1. One Dollar and forty-seven cents (\$1.47) per liter, and a  
5 proportionate rate on fractions thereof, on each liter of spirits;

6 2. Nineteen cents (\$0.19) per liter, and a proportionate rate  
7 on fractions thereof, on each liter of wine;

8 3. Fifty-five cents (\$0.55) per liter, and a proportionate rate  
9 on fractions thereof, on each liter of sparkling wine;

10 4. Twelve Dollars and fifty cents (\$12.50) per barrel (thirty-  
11 one (31) wine gallons) and a proportionate rate on portions thereof,  
12 on each barrel of beer; and

13 5. Beer manufactured in this state for export shall not be  
14 taxed.

15 B. The excise tax levied on alcoholic beverages except beer  
16 under subsection A of this section shall be paid as follows:

17 1. Payment of the excise tax levied by this section with  
18 respect to all alcoholic beverages, other than beer, shall be made  
19 by the person shipping the same into Oklahoma, or in the case of  
20 direct imports from foreign countries by the importer, or in the  
21 case of alcoholic beverages manufactured in Oklahoma by the first  
22 seller thereof; and

23 2. On and after ~~January 1, 1981,~~ July 1, 2016, the due and  
24 payable excise tax levied by this section shall be ~~made by~~ remitted

1 electronically simultaneously with tax returns electronically filed  
2 with the Oklahoma Tax Commission using procedures prescribed by the  
3 Tax Commission. The tax returns shall be made under oath by the  
4 person liable for the tax on forms prescribed and provided by the  
5 Oklahoma Tax Commission and shall be accompanied by payment of the  
6 taxes due and any additional sums due as provided by this section.  
7 Invoices describing all alcoholic beverages as described in this  
8 section which are shipped into this state or which are first sold in  
9 this state shall be delivered to the Oklahoma Tax Commission and to  
10 the Alcoholic Beverage Laws Enforcement Commission immediately  
11 following shipment of liquors into the state or delivery to the  
12 first purchaser. Tax returns and payment of excise tax and other  
13 sums due shall be ~~delivered to~~ electronically filed with the  
14 Oklahoma Tax Commission no later than the twentieth day of the month  
15 immediately succeeding the month of shipment, importation or first  
16 sale of the alcoholic beverages as provided in paragraph 1 of this  
17 subsection.

18 ~~3. All tax returns required to be filed during the twelve-month~~  
19 ~~period beginning January 1, 1981, shall be accompanied by payment of~~  
20 ~~the excise tax due plus an additional payment in the amount of~~  
21 ~~twenty percent (20%) of said tax. Up to ten percent (10%) of the~~  
22 ~~total payments made during said period may be made in the form of~~  
23 ~~revenue stamps previously purchased pursuant to Section 540 of this~~  
24 ~~title; and~~

1       ~~4. On and after February 1, 1982, each person required to file~~  
2 ~~a tax return pursuant to this section shall remit the excise tax~~  
3 ~~due, less an amount not to exceed two percent (2%) of the total of~~  
4 ~~the additional payments made by said taxpayer pursuant to paragraph~~  
5 ~~3 of this subsection. The total of said deductions shall not exceed~~  
6 ~~the total of the additional payments made pursuant to paragraph 3 of~~  
7 ~~this subsection. Up to ten percent (10%) of each tax payment made~~  
8 ~~under this subsection may be made in the form of revenue stamps~~  
9 ~~previously purchased pursuant to Section 540 of this title.~~

10       C. For the purpose of collecting and remitting the excise tax  
11 imposed under this section, the person liable for such tax is hereby  
12 declared to be the agent of the state for such purposes.

13       D. Nothing herein shall be construed to impose an additional  
14 excise tax on intoxicating beverages held in inventory by  
15 wholesalers and retailers upon which the excise tax was paid prior  
16 to the effective date of any excise tax increase.

17       SECTION 3. This act shall become effective July 1, 2016.

18       SECTION 4. It being immediately necessary for the preservation  
19 of the public peace, health and safety, an emergency is hereby  
20 declared to exist, by reason whereof this act shall take effect and  
21 be in full force from and after its passage and approval."  
22  
23  
24

