

1 STATE OF OKLAHOMA

2 1st Session of the 55th Legislature (2015)

3 HOUSE BILL 1719

By: Cox

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6 AS INTRODUCED

7 An Act relating to revenue and taxation; imposing
8 additional tax levy upon cigarettes; specifying
9 amount of additional levy; providing for
10 apportionment of revenues for the benefit of common
11 schools imposing additional tax levy upon tobacco
12 products; specifying amount of additional levy;
13 providing for apportionment of revenues for the
14 benefit of common schools; providing for
15 codification; providing an effective date; and
16 declaring an emergency.

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

18 SECTION 1. NEW LAW A new section of law to be codified
19 in the Oklahoma Statutes as Section 300.100 of Title 68, unless
20 there is created a duplication in numbering, reads as follows:

21 A. In addition to any levies imposed upon cigarettes pursuant
22 to the provisions of Section 301 et seq. of Title 68 of the Oklahoma
23 Statutes, there is hereby imposed an additional excise tax levy
24 equal to One Dollar (\$1.00) per pack of cigarettes sold at the
retail level.

1 B. The revenue derived from the levy imposed pursuant to
2 subsection A of this section shall be apportioned for the benefit of
3 common schools.

4 SECTION 2. NEW LAW A new section of law to be codified
5 in the Oklahoma Statutes as Section 300.101 of Title 68, unless
6 there is created a duplication in numbering, reads as follows:

7 A. In addition to any levy imposed pursuant to the provisions
8 of Section 301 et seq. of Title 68 of the Oklahoma Statutes upon
9 tobacco products, there shall be imposed an additional excise tax
10 levy equal to one hundred percent (100%) of the total existing
11 levies of excise tax upon tobacco products.

12 B. The revenue derived from the levy imposed pursuant to
13 subsection A of this section shall be apportioned for the benefit of
14 common schools.

15 SECTION 3. This act shall become effective July 1, 2015.

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

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21 55-1-5948 MAH 01/21/15
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