

STATE OF OKLAHOMA

2nd Session of the 55th Legislature (2016)

SENATE BILL 1239

By: Mazzei

AS INTRODUCED

An Act relating to tax administration; amending 37 O.S. 2011, Sections 163.5, as amended by Section 1, Chapter 357, O.S.L. 2012 and 553, as amended by Section 2, Chapter 357, O.S.L. 2012 (37 O.S. Supp. 2015, Sections 163.5 and 553), which relate to payment of excise taxes; modifying procedures related 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:

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

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

B. At the time of paying ~~such tax~~ the tax as required by subsection A of this section each taxpayer shall, ~~upon forms~~

1 ~~prescribed, prepared and furnished by the Tax Commission,~~ file
2 electronically with the Tax Commission a return, under oath, using
3 procedures prescribed by the Tax Commission, showing the total sales
4 of such beverages during the preceding calendar month, the amount of
5 taxes due, and such further information as the Tax Commission may
6 require to enable it to compute correctly and collect the taxes
7 levied under Section 163.1 et seq. of this title.

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

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

13 Section 553. A. Except as provided in paragraph 5 of this
14 subsection, an excise tax is hereby levied and imposed upon all
15 alcoholic beverages imported or manufactured, for sale, use or
16 distribution, or used or possessed in this state at the following
17 rates:

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

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

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

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

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

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

8 1. Payment of the excise tax levied by this section with
9 respect to all alcoholic beverages, other than beer, shall be made
10 by the person shipping the same into Oklahoma, or in the case of
11 direct imports from foreign countries by the importer, or in the
12 case of alcoholic beverages manufactured in Oklahoma by the first
13 seller thereof; and

14 2. On and after ~~January 1, 1981,~~ July 1, 2016, the due and
15 payable excise tax levied by this section shall be ~~made by~~ remitted
16 electronically simultaneously with tax returns electronically filed
17 with the Oklahoma Tax Commission using procedures prescribed by the
18 Tax Commission. The tax returns shall be made under oath by the
19 person liable for the tax on forms prescribed and provided by the
20 Oklahoma Tax Commission and shall be accompanied by payment of the
21 taxes due and any additional sums due as provided by this section.
22 Invoices describing all alcoholic beverages as described in this
23 section which are shipped into this state or which are first sold in
24 this state shall be delivered to the Oklahoma Tax Commission and to

1 the Alcoholic Beverage Laws Enforcement Commission immediately
2 following shipment of liquors into the state or delivery to the
3 first purchaser. Tax returns and payment of excise tax and other
4 sums due shall be ~~delivered to~~ electronically filed with the
5 Oklahoma Tax Commission no later than the twentieth day of the month
6 immediately succeeding the month of shipment, importation or first
7 sale of the alcoholic beverages as provided in paragraph 1 of this
8 subsection;

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

16 ~~4. On and after February 1, 1982, each person required to file~~
17 ~~a tax return pursuant to this section shall remit the excise tax~~
18 ~~due, less an amount not to exceed two percent (2%) of the total of~~
19 ~~the additional payments made by said taxpayer pursuant to paragraph~~
20 ~~3 of this subsection. The total of said deductions shall not exceed~~
21 ~~the total of the additional payments made pursuant to paragraph 3 of~~
22 ~~this subsection. Up to ten percent (10%) of each tax payment made~~
23 ~~under this subsection may be made in the form of revenue stamps~~
24 ~~previously purchased pursuant to Section 540 of this title.~~

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

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

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

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

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