

OKLAHOMA TAX COMMISSION

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

DATE OF IMPACT STATEMENT: March 26, 2015

BILL NUMBER: HJR 1002 **STATUS AND DATE OF BILL:** Engrossed 03/09/2015

AUTHORS: House Kirby Senate David

TAX TYPE (S): Alcohol & Sales **SUBJECT:** Other

PROPOSAL: Amendatory

The measure proposes amendment to Section 3 of Article 28 of the Oklahoma Constitution to allow wineries within or outside the state that purchase a direct shipper's permit or are licensed by the Alcoholic Beverage Laws Enforcement Commission to receive orders for, sell and ship wine directly to consumers who are over twenty-one (21) years of age within or outside of this state who have visited the winery in person and purchased the wine on premises for personal use.

EFFECTIVE DATE: Upon approval of voters

REVENUE IMPACT:

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

FY 16: Potential minimal increase in state sales/use and alcohol excise tax collections.

FY 17: Potential minimal increase in state sales/use and alcohol excise tax collections.

ADMINISTRATIVE IMPACT:

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

FY 16: None

<u>Mar. 26, 2015</u>	<u>Rick Miller</u>	
DATE	DIVISION DIRECTOR	
<u>3-27-15</u>	<u>Reece Womack</u>	
DATE	REECE WOMACK, ECONOMIST	
<u>3/27/15</u>	<u>[Signature]</u>	
DATE	FOR THE COMMISSION	

cjc

ATTACHMENT TO FISCAL IMPACT – HJR1002-[Engrossed] Prepared 03/26/2015.

The measure proposes amendment to Section 3 of Article 28 of the Oklahoma Constitution to allow wineries within or outside the state that purchase a direct shipper's permit or are licensed by the Alcoholic Beverage Laws Enforcement Commission to receive orders for, sell and ship wine directly to consumers who are over twenty-one (21) years of age within or outside of this state who have visited the winery in person and purchased the wine on premises for personal use.

Under the parameters of the proposal, a potential does exist for a slight rise in Oklahoma wine sales which are not currently authorized under Oklahoma law. Therefore, a corresponding minimal increase in alcohol excise and sales/use taxes could occur as a result of passage of this measure.