

COMMITTEE AMENDMENT

HOUSE OF REPRESENTATIVES

State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB2373 _____
Of the printed Bill
Page _____ Section _____ Lines _____
Of the Engrossed Bill

By striking the Title, the Enacting Clause, the entire bill, and by
inserting in lieu thereof the following language:

AMEND TITLE TO CONFORM TO AMENDMENTS

Amendment submitted by: Leslie Osborn

Adopted: _____

Reading Clerk

STATE OF OKLAHOMA

1st Session of the 56th Legislature (2017)

PROPOSED COMMITTEE
SUBSTITUTE
FOR
HOUSE BILL NO. 2373

By: Osborn (Leslie) and Wallace
of the House

and

David and Fields of the
Senate

PROPOSED COMMITTEE SUBSTITUTE

An Act relating to tobacco products taxes; providing
additional tax levy for little cigars and cigars;
providing rates of tax; providing exception; and
apportioning revenues.

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

SECTION 1. NEW LAW A new section of law to be codified
in the Oklahoma Statutes as Section 402-4 of Title 68, unless there
is created a duplication in numbering, reads as follows:

A. In addition to the tax levied in Sections 402, 402-1, 402-2
and 402-3 of this title, there shall be levied, assessed, collected
and paid in respect to the articles containing tobacco enumerated in
Section 401 et seq. of this title, a tax in the following amount:

1 1. Little Cigars. Upon cigars of all descriptions made of
2 tobacco, or any substitute therefor, and weighing not more than
3 three (3) pounds per thousand, fifteen and one-half (15 1/2) mills
4 for each cigar. Provided, that the tax levied on the products
5 coming under this paragraph shall not apply if the tax on such
6 products is reported and paid as cigarette tax under Section 301
7 through 325 of this title; and

8 2. Cigars. Upon all other cigars of all descriptions made of
9 tobacco, or any substitute therefor, and weighing more than three
10 (3) pounds per thousand, Fifty Dollars (\$50.00) per thousand. For
11 the purpose of computing the tax, cheroots, stogies, etc., are
12 hereby classed as cigars.

13 B. The revenue from the additional tax herein levied shall be
14 apportioned by the Oklahoma Tax Commission and transmitted to the
15 State Treasurer who shall deposit such revenue in the General
16 Revenue Fund.

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18 56-1-7792 JM 05/02/17
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