

STATE OF OKLAHOMA

1st Session of the 56th Legislature (2017)

COMMITTEE SUBSTITUTE
FOR

SENATE BILL NO. 869

By: David and Fields of the
Senate

and

Osborn (Leslie) and Wallace
of the House

COMMITTEE SUBSTITUTE

An Act relating to alcoholic beverages; amending
Section 107, Chapter 366, O.S.L. 2016 (37A O.S. Supp.
2016, Section 5-104), which relates to taxation;
modifying distribution of certain revenues; and
providing an effective date.

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

SECTION 1. AMENDATORY Section 107, Chapter 366, O.S.L.
2016 (37A O.S. Supp. 2016, Section 5-104), is amended to read as
follows:

Section 5-104. All revenue accruing from the excise tax levied
by Section ~~104~~ 5-101 of this ~~act~~ title shall be collected by the
Oklahoma Tax Commission and distributed as follows:

1 1. ~~Two-thirds of ninety-seven percent (2/3 of 97%) of~~ All such
2 tax revenue other than as provided in paragraphs 2 and 3 of this
3 section shall be paid to the State Treasurer and placed to the
4 credit of the General Revenue Fund of the state; provided, any
5 amounts derived from the tax levied pursuant to paragraphs 2 and 3
6 of subsection A of Section ~~104~~ 5-101 of this ~~act~~ title that exceed
7 an amount equal to the total amount collected from such tax levy for
8 the fiscal year ending on June 30, 2010, shall be distributed to the
9 Oklahoma Viticulture and Enology Center Development Revolving Fund
10 created pursuant to Section ~~132~~ 5-129 of this ~~act~~ title, but in no
11 event shall the distribution to the Oklahoma Viticulture and Enology
12 Center Development Revolving Fund in any fiscal year exceed Three
13 Hundred Fifty Thousand Dollars (\$350,000.00); and

14 2. ~~One-third~~ The lesser of one-third of ninety-seven percent
15 (1/3 of 97%) of such revenue or one hundred five percent (105%) of
16 the amount allocated pursuant to the provisions of this paragraph in
17 the prior fiscal year, is hereby allocated to the counties of this
18 state and shall be paid to the county treasurers on the basis of
19 area and population (giving equal weight to area and population)
20 wherein the sale of alcoholic beverages is lawful, and all of such
21 funds shall be appropriated by the county commissioners of each
22 county and apportioned by the county treasurer to all incorporated
23 cities and towns in the county on the basis of population within
24 each city and town on a per capita basis based on the last preceding

1 Federal Decennial Census. For the purpose of appropriating and
2 paying the excise taxes collected under the Oklahoma Alcoholic
3 Beverage Control Act, or any act which is amendatory thereof or
4 supplemental thereto, to the incorporated cities and towns in any
5 county, city or town, the corporate limits of which include
6 territory within more than one county, shall be considered and
7 treated as being a city or town in only the county within which more
8 than fifty percent (50%) of the entire population of such city or
9 town, as shown by the last preceding Federal Decennial Census,
10 reside, and, for such purpose, shall not be considered or treated as
11 being a city or town in any other county. In the event that the
12 last preceding Federal Decennial Census fails to disclose
13 information from which such fact may be determined by the board of
14 county commissioners which is appropriating the tax money then
15 involved to the cities and towns in its county, the board of county
16 commissioners shall make an estimate, from the best information then
17 available to it, as to the percentage of the entire population of
18 such city or town then residing in the county. If such board of
19 county commissioners determines, either from information disclosed
20 by the last preceding Federal Decennial Census, or from the best
21 information then available to the ABLE Commission (when such
22 information is not disclosed by the last preceding Federal Decennial
23 Census), that more than fifty percent (50%) of the population of
24 such a city or town resides in that county, such city or town shall

1 receive its pro rata share of such tax money on the basis of its
2 entire population according to the last preceding Federal Decennial
3 Census; but if such board of county commissioners so determines that
4 more than fifty percent (50%) of the population of such city or town
5 does not reside in that county, no part of such tax money shall be
6 appropriated or paid to such city or town; and

7 3. The remaining three percent (3%) of such excise tax revenue
8 shall be paid to the State Treasurer and placed to the credit of the
9 Oklahoma Tax Commission Fund to be paid out of the fund pursuant to
10 appropriations made by the State Legislature.

11 SECTION 2. This act shall become effective October 1, 2018.

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