

STATE OF OKLAHOMA

1st Session of the 56th Legislature (2017)

COMMITTEE SUBSTITUTE
FOR

HOUSE BILL NO. 2373

By: Osborn (Leslie) and Wallace
of the House

and

David and Fields of the
Senate

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 Title 68 of the Oklahoma Statutes, there shall be
levied, assessed, collected and paid in respect to the articles
containing tobacco enumerated in Section 401 et seq. of Title 68 of
the Oklahoma Statutes, 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 Sections 301
7 through 325 of Title 68 of the Oklahoma Statutes; 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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