ENGROSSED SENATE
BILL NO. 1570 By: Bice of the Senate

and

Mulready of the House

An Act relating to alcoholic beverages; amending Section 102, Chapter 366, O.S.L. 2016, as amended by Section 22, Chapter 364, O.S.L. 2017 (37A O.S. Supp. 2017, Section 4-105), which relates to county taxes; modifying purpose for which county authorized to levy occupational tax; and providing an effective date.

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

SECTION 1. AMENDATORY Section 102, Chapter 366, O.S.L. 2016, as amended by Section 22, Chapter 364, O.S.L. 2017 (37A O.S. Supp. 2017, Section 4-105), is amended to read as follows:

Section 4-105. Counties are hereby authorized to levy an annual occupational tax for the privilege of operating as a <u>retailer,</u> mixed beverage, beer and wine, caterer, public event or special event licensee or as a bottle club, within their respective jurisdictions and not located in a municipality levying an occupation tax as provided by Section 4-104 of this title, not to exceed the state license fee for such licensees; provided, the tax shall be levied only by the county in which such licensee has its principal place of business. All revenues derived from any such annual occupational tax shall be deposited in the general revenue fund of the county. This section shall not give any county any right to determine or regulate the issuance of any license, except as specifically provided for in this section, as the ABLE Commission shall have exclusive authority as to issuance and regulations of licenses. No county may prescribe rules or regulations in conflict with or in addition to the statutes of this state or the rules of the ABLE Commission. No licensee shall be held liable for engaging in business otherwise authorized under this act with any other mixed beverage, beer and wine, caterer, public event or special event licensee or bottle club solely because such other party has failed to pay any occupational tax due under this section.

Counties which levy an occupational tax under this section shall make an annual report to the ABLE Commission, covering the fiscal year, showing the number and class of licensees subject to the tax, and the amount of money received therefrom, which information is to be included in the annual report of the ABLE Commission submitted to the Governor, and transmitted to the Legislature.

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

Passed the Senate the 15th day of March, 2018.

Presiding Officer of the Senate

Passed the House of Representatives the ____ day of __________, 2018.

Presiding Officer of the House of Representatives