

1 ENGROSSED SENATE  
2 BILL NO. 58

By: Bice of the Senate

3 and

4 Mulready of the House

5  
6 An Act relating to alcoholic beverages; amending  
7 Section 107, Chapter 366, O.S.L. 2016 (37A O.S. Supp.  
8 2016, Section 5-104), which relates to taxation;  
9 modifying distribution of certain revenues; and  
10 providing an effective date.

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

12 SECTION 1. AMENDATORY Section 107, Chapter 366, O.S.L.  
13 2016 (37A O.S. Supp. 2016, Section 5-104), is amended to read as  
14 follows:

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

18 1. Two-thirds ~~of ninety-seven percent~~ (2/3 ~~of 97%~~) of such tax  
19 revenue shall be paid to the State Treasurer and placed to the  
20 credit of the General Revenue Fund of the state; provided, any  
21 amounts derived from the tax levied pursuant to paragraphs 2 and 3  
22 of subsection A of Section ~~104~~ 5-101 of this ~~act~~ title that exceed  
23 an amount equal to the total amount collected from such tax levy for  
24 the fiscal year ending on June 30, 2010, shall be distributed to the

1 Oklahoma Viticulture and Enology Center Development Revolving Fund  
2 created pursuant to Section ~~132~~ 5-129 of this ~~act~~ title, but in no  
3 event shall the distribution to the Oklahoma Viticulture and Enology  
4 Center Development Revolving Fund in any fiscal year exceed Three  
5 Hundred Fifty Thousand Dollars (\$350,000.00); and

6       2. ~~One-third of ninety-seven percent~~ (1/3 ~~of 97%~~) of such  
7 revenue, not to exceed Thirteen Million Dollars (\$13,000,000.00) in  
8 any fiscal year, is hereby allocated to the counties of this state  
9 and shall be paid to the county treasurers on the basis of area and  
10 population (giving equal weight to area and population) wherein the  
11 sale of alcoholic beverages is lawful, and all of such funds shall  
12 be appropriated by the county commissioners of each county and  
13 apportioned by the county treasurer to all incorporated cities and  
14 towns in the county on the basis of population within each city and  
15 town on a per capita basis based on the last preceding Federal  
16 Decennial Census. For the purpose of appropriating and paying the  
17 excise taxes collected under the Oklahoma Alcoholic Beverage Control  
18 Act, or any act which is amendatory thereof or supplemental thereto,  
19 to the incorporated cities and towns in any county, city or town,  
20 the corporate limits of which include territory within more than one  
21 county, shall be considered and treated as being a city or town in  
22 only the county within which more than fifty percent (50%) of the  
23 entire population of such city or town, as shown by the last  
24 preceding Federal Decennial Census, reside, and, for such purpose,

1 shall not be considered or treated as being a city or town in any  
2 other county. In the event that the last preceding Federal  
3 Decennial Census fails to disclose information from which such fact  
4 may be determined by the board of county commissioners which is  
5 appropriating the tax money then involved to the cities and towns in  
6 its county, the board of county commissioners shall make an  
7 estimate, from the best information then available to it, as to the  
8 percentage of the entire population of such city or town then  
9 residing in the county. If such board of county commissioners  
10 determines, either from information disclosed by the last preceding  
11 Federal Decennial Census, or from the best information then  
12 available to the ABLE Commission (when such information is not  
13 disclosed by the last preceding Federal Decennial Census), that more  
14 than fifty percent (50%) of the population of such a city or town  
15 resides in that county, such city or town shall receive its pro rata  
16 share of such tax money on the basis of its entire population  
17 according to the last preceding Federal Decennial Census; but if  
18 such board of county commissioners so determines that more than  
19 fifty percent (50%) of the population of such city or town does not  
20 reside in that county, no part of such tax money shall be  
21 appropriated or paid to such city or town; and

22 ~~3. The remaining three percent (3%) of such excise tax revenue~~  
23 ~~shall be paid to the State Treasurer and placed to the credit of the~~  
24 ~~Oklahoma Tax Commission Fund to be paid out of the fund pursuant to~~

1 ~~appropriations made by the State Legislature;~~ provided, if the  
2 amount of revenue to be apportioned pursuant to the provisions of  
3 this paragraph exceeds Thirteen Million Dollars (\$13,000,000.00) in  
4 any fiscal year, any amount in excess of Thirteen Million Dollars  
5 (\$13,000,000.00) shall be apportioned to the General Revenue Fund of  
6 the state.

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

8 Passed the Senate the 22nd day of March, 2017.

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10 \_\_\_\_\_  
11 Presiding Officer of the Senate

12 Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_,  
13 2017.

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15 \_\_\_\_\_  
16 Presiding Officer of the House  
17 of Representatives  
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