

1 ENGROSSED SENATE
2 BILL NO. 869

By: David and Fields of the
Senate

3 and

4 Osborn (Leslie) and Wallace
5 of the House

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

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

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

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

19 1. ~~Two-thirds of ninety-seven percent (2/3 of 97%) of All~~ such
20 tax revenue other than as provided in paragraphs 2 and 3 of this
21 section shall be paid to the State Treasurer and placed to the
22 credit of the General Revenue Fund of the state; provided, any
23 amounts derived from the tax levied pursuant to paragraphs 2 and 3
24 of subsection A of Section ~~104~~ 5-101 of this ~~act~~ title that exceed

1 an amount equal to the total amount collected from such tax levy for
2 the fiscal year ending on June 30, 2010, shall be distributed to the
3 Oklahoma Viticulture and Enology Center Development Revolving Fund
4 created pursuant to Section ~~132~~ 5-129 of this ~~act~~ title, but in no
5 event shall the distribution to the Oklahoma Viticulture and Enology
6 Center Development Revolving Fund in any fiscal year exceed Three
7 Hundred Fifty Thousand Dollars (\$350,000.00); and

8 2. ~~One-third~~ The lesser of one-third of ninety-seven percent
9 (1/3 of 97%) of such revenue or one hundred five percent (105%) of
10 the amount allocated pursuant to the provisions of this paragraph in
11 the prior fiscal year, is hereby allocated to the counties of this
12 state and shall be paid to the county treasurers on the basis of
13 area and population (giving equal weight to area and population)
14 wherein the sale of alcoholic beverages is lawful, and all of such
15 funds shall be appropriated by the county commissioners of each
16 county and apportioned by the county treasurer to all incorporated
17 cities and towns in the county on the basis of population within
18 each city and town on a per capita basis based on the last preceding
19 Federal Decennial Census. For the purpose of appropriating and
20 paying the excise taxes collected under the Oklahoma Alcoholic
21 Beverage Control Act, or any act which is amendatory thereof or
22 supplemental thereto, to the incorporated cities and towns in any
23 county, city or town, the corporate limits of which include
24 territory within more than one county, shall be considered and

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

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

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

Passed the Senate the 12th day of May, 2017.

Presiding Officer of the Senate

Passed the House of Representatives the ____ day of _____,
2017.

Presiding Officer of the House
of Representatives