

1 (2ND EXTRAORDINARY SESSION)  
ENGROSSED HOUSE  
2 BILL NO. 1018

By: Wallace and Casey of the  
House

3  
4 and

5 David and Fields of the  
Senate  
6  
7

8 An Act relating to cigarette excise tax stamps;  
9 prohibiting sale of cigarette excise tax stamps to  
10 wholesalers in excess of certain amount; providing  
exception; providing for noncodification; and  
declaring an emergency.  
11  
12

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

14 SECTION 1. NEW LAW A new section of law not to be  
15 codified in the Oklahoma Statutes reads as follows:

16 The Oklahoma Tax Commission shall not sell cigarette excise tax  
17 stamps to any wholesaler in excess of the amount of the monthly  
18 average amount of such excise tax stamps sold to such wholesaler  
19 during the preceding calendar year. Provided, the wholesaler may  
20 purchase in excess of the monthly average purchased during the  
21 preceding calendar year upon documentation, to the Tax Commission's  
22 satisfaction, of probable sales greater than the wholesaler's sales  
23 in the preceding calendar year.  
24

SECTION 2. It being immediately necessary for the preservation of the public peace, health or safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

Passed the House of Representatives the 26th day of March, 2018.

Presiding Officer of the House  
of Representatives

Passed the Senate the \_\_\_\_ day of \_\_\_\_\_, 2018.

---

Presiding Officer of the Senate