

1                   **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2                               STATE OF OKLAHOMA

3                               2nd Session of the 56th Legislature (2018)

4   HOUSE CONCURRENT  
5   RESOLUTION 1018

By: Roberts (Dustin)

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8                               AS INTRODUCED

9                   A Concurrent Resolution relating to enforcement of  
10                  cigarette and tobacco taxation; requesting study by  
                  Oklahoma Tax Commission; providing for report.

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13                  WHEREAS, the noncompliance of the cigarette and tobacco product  
14                  tax laws of this state is a detriment to the collection of tax  
15                  revenue and harmful to businesses lawfully selling cigarettes and  
16                  tobacco products in this state; and

17                  WHEREAS, the modernization and streamlining of the process for  
18                  electronic filing of monthly wholesaler tax reports and sales  
19                  activity reports with the Oklahoma Tax Commission may assist the  
20                  compliance activities of the Tax Commission.

21                  NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES  
22                  OF THE 2ND SESSION OF THE 56TH OKLAHOMA LEGISLATURE, THE SENATE  
23                  CONCURRING THEREIN:  
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1        THAT the Oklahoma State Legislature directs the Oklahoma Tax  
2 Commission to study the costs and benefits of acquiring a reporting  
3 system that includes, but is not limited to, the following:

4        1. Electronic filing of invoices detailing cigarette and  
5 tobacco product shipments from manufacturers to licensed  
6 wholesalers;

7        2. Electronic filing of invoices detailing cigarette and  
8 tobacco product shipments from licensed wholesalers to licensed  
9 retailers;

10       3. Reconciliation of cigarette stamp orders to cigarettes sold  
11 by licensed wholesalers to retailers; and

12       4. Enhanced monthly electronic filing of cigarette and tobacco  
13 product tax reports.

14       THAT the Oklahoma Tax Commission shall submit a report of its  
15 study to the Governor, President Pro Tempore of the Oklahoma State  
16 Senate, Senate Chair of the Finance Subcommittee of the Senate  
17 Appropriations Committee, Speaker of the Oklahoma House of  
18 Representatives, and Chair of the Finance Subcommittee of the House  
19 Appropriations and Budget Committee on or before November 1, 2018.

20  
21 DIRECT TO CALENDAR.  
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