STATE OF OKLAHOMA

1st Session of the 56th Legislature (2017)

SENATE BILL 869 By: David and Fields of the Senate

and

Osborn (Leslie) and Wallace of the House

AS INTRODUCED

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

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

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

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

1. Two-thirds ~~of ninety-seven percent~~ (2/3 ~~of 97%~~) of such tax revenue shall be paid to the State Treasurer and placed to the credit of the General Revenue Fund of the state; provided, any

amounts derived from the tax levied pursuant to paragraphs 2 and 3 of subsection A of Section ~~104~~ 5-101 of this ~~act~~ title that exceed an amount equal to the total amount collected from such tax levy for the fiscal year ending on June 30, 2010, shall be distributed to the Oklahoma Viticulture and Enology Center Development Revolving Fund created pursuant to Section ~~132~~ 5-129 of this ~~act~~ title, but in no event shall the distribution to the Oklahoma Viticulture and Enology Center Development Revolving Fund in any fiscal year exceed Three Hundred Fifty Thousand Dollars ($350,000.00); and

2. One-third ~~of ninety-seven percent~~ (1/3 ~~of 97%~~) of such revenue is hereby allocated to the counties of this state and shall be paid to the county treasurers on the basis of area and population (giving equal weight to area and population) wherein the sale of alcoholic beverages is lawful, and all of such funds shall be appropriated by the county commissioners of each county and apportioned by the county treasurer to all incorporated cities and towns in the county on the basis of population within each city and town on a per capita basis based on the last preceding Federal Decennial Census. For the purpose of appropriating and paying the excise taxes collected under the Oklahoma Alcoholic Beverage Control Act, or any act which is amendatory thereof or supplemental thereto, to the incorporated cities and towns in any county, city or town, the corporate limits of which include territory within more than one county, shall be considered and treated as being a city or town in

only the county within which more than fifty percent (50%) of the entire population of such city or town, as shown by the last preceding Federal Decennial Census, reside, and, for such purpose, shall not be considered or treated as being a city or town in any other county. In the event that the last preceding Federal Decennial Census fails to disclose information from which such fact may be determined by the board of county commissioners which is appropriating the tax money then involved to the cities and towns in its county, the board of county commissioners shall make an estimate, from the best information then available to it, as to the percentage of the entire population of such city or town then residing in the county. If such board of county commissioners determines, either from information disclosed by the last preceding Federal Decennial Census, or from the best information then available to the ABLE Commission (when such information is not disclosed by the last preceding Federal Decennial Census), that more than fifty percent (50%) of the population of such a city or town resides in that county, such city or town shall receive its pro rata share of such tax money on the basis of its entire population according to the last preceding Federal Decennial Census; but if such board of county commissioners so determines that more than fifty percent (50%) of the population of such city or town does not reside in that county, no part of such tax money shall be 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.

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