

STATE OF OKLAHOMA

2nd Session of the 56th Legislature (2018)

HOUSE CONCURRENT
RESOLUTION 1018

By: Roberts (Dustin)

AS INTRODUCED

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF THE SECOND
SESSION OF THE 56TH OKLAHOMA LEGISLATURE, THE SENATE CONCURRING
THEREIN:

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.
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21 56-2-10496 MAH 04/27/18
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