

1 **SENATE FLOOR VERSION**

2 February 20, 2020

3 **AS AMENDED**

4 SENATE BILL NO. 1215

5 By: Coleman and Bergstrom of  
6 the Senate

7 and

8 McEntire of the House

9 **[ alcoholic beverages - gross receipts tax -  
10 effective date ]**

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

12 SECTION 1. AMENDATORY Section 108, Chapter 366, O.S.L.  
13 2016 (37A O.S. Supp. 2019, Section 5-105), is amended to read as  
14 follows:

15 Section 5-105. A. A tax at the rate of thirteen and one-half  
16 percent (13.5%) is hereby levied and imposed on the total gross  
17 receipts of a holder of an on-premises beer and wine, mixed  
18 beverage, caterer, public event or special event license issued by  
19 the ABLE Commission, from:

- 20 1. The sale, preparation or service of mixed beverages;  
21 2. The total retail value of complimentary or discounted mixed  
22 beverages;  
23 3. Ice or nonalcoholic beverages that are sold, prepared or  
24 served for the purpose of being mixed with alcoholic beverages and

1 consumed on the premises where the sale, preparation or service  
2 occurs; and

3 4. Any charges for the privilege of admission to a mixed  
4 beverage establishment which entitle a person to complimentary mixed  
5 beverages or discounted prices for mixed beverages.

6 B. For purposes of this section:

7 1. "Mixed beverages" means mixed beverages as defined by  
8 ~~Section 3 of this act~~ Section 1-103 of this title;

9 2. "Total gross receipts" means the total amount of  
10 consideration received as charges for admission to a mixed beverage  
11 establishment, as provided in paragraph 4 of subsection A of this  
12 section, and the total retail sale price received for the sale,  
13 preparation or service of mixed beverages, ice and nonalcoholic  
14 beverages to be mixed with alcoholic beverages. The advertised  
15 price of a mixed beverage may be the sum of the total retail sale  
16 price and the gross receipts tax levied thereon. For the purpose of  
17 presenting a sales receipt to a customer purchasing wine, beer and  
18 mixed beverages for on-premises consumption, the thirteen and one-  
19 half percent (13.5%) gross receipts tax shall be listed as a  
20 separate item on the customer receipt; and

21 3. "Total retail value" means the total amount of consideration  
22 that would be required for the sale, preparation or service of mixed  
23 beverages.

24

1 C. The gross receipts tax levied by this section shall be in  
2 addition to the excise tax levied in ~~Section 104 of this act~~ Section  
3 5-101 of this title, the sales tax levied in the Oklahoma Sales Tax  
4 Code and to any municipal or county sales taxes.

5 D. The gross receipts tax levied by this section is hereby  
6 declared to be a direct tax upon the receipt of consideration for  
7 any charges for admission to a mixed beverage establishment, as  
8 provided in paragraph 4 of subsection A of this section, for the  
9 sale, preparation or service of mixed beverages, ice and  
10 nonalcoholic beverages to be mixed with alcoholic beverages, and the  
11 total retail value of complimentary or discounted mixed beverages.

12 E. The total of the retail sale price received for the sale,  
13 preparation or service of mixed beverages, ice and nonalcoholic  
14 beverages to be mixed with alcoholic beverages shall be the total  
15 gross receipts for purposes of calculating the sales tax levied in  
16 the Oklahoma Sales Tax Code.

17 SECTION 2. This act shall become effective November 1, 2020.

18 COMMITTEE REPORT BY: COMMITTEE ON BUSINESS, COMMERCE AND TOURISM  
19 February 20, 2020 - DO PASS AS AMENDED  
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