## **BILL SUMMARY**

1<sup>st</sup> Session of the 57<sup>th</sup> Legislature

Bill No.: HB1642
Version: CS
Request Number: 8370
Author: McCall
Date: 3/5/2019
Impact: Please see previous summary of this measure

## **Research Analysis**

The committee substitute to HB 1642 allows the holder of a wine and spirits wholesaler license to sell state spirits and wines to a designating or nondesignating manufacturer license holder. The measure provides that it is unlawful for any wholesaler to purchase any alcoholic beverage for resale unless those alcoholic beverages are purchased from the primary American source of supply for the brand of alcoholic beverages sought to be resold. The measure provides that the excise tax on all wine and spirits shall be collected and remitted by the Oklahoma wine and spirits wholesaler who purchases the alcoholic beverages for sale within the state. The measure provides that the excise tax on all wine shipped directly to a consumer by a winery maintaining a winemaker self-distribution license or a winery maintaining a Direct Wine Shipper's Permit shall be collected and remitted by the winery maintaining this license or permit. The measure requires manufacturers, importers and brokers to ensure that every distributor is collecting and remitting alcohol excise taxes on their behalf. Every winery with a self-distribution license or a Direct Wine Shipper's Permit is responsible for posting its own bond.

Prepared By: Brad Wolgamott

## **Fiscal Analysis**

The measure is currently under review and impact information will be completed.

Prepared By: Mark Tygret

## **Other Considerations**

None.

© 2019 Oklahoma House of Representatives, see Copyright Notice at www.okhouse.gov