

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

<b>Bill No.:</b>	<b>SB 527</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.:</b>	<b>1286</b>
<b>Author:</b>	<b>Sen. Bullard</b>
<b>Date:</b>	<b>01/24/2019</b>

**Bill Analysis**

SB 527 prohibits wholesalers from selling any cigarettes or tobacco products to retailers appearing on the newly created Oklahoma Tax Commission's Cigarette and Tobacco Retailer Delinquency List. The List will be comprised of retailers with outstanding tax payments due to the wholesaler fourteen days after the due date. The Oklahoma Tax Commission must maintain and update the List daily on its website. The measure creates a penalty for violating the measure's provisions; the penalty is up to \$1,000.00 for the first offense and \$5,000.00 for the second offense. A wholesaler's license may be suspended for a third or subsequent offense.

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