

STATE OF OKLAHOMA

1st Session of the 57th Legislature (2019)

SENATE BILL 98

By: Simpson

AS INTRODUCED

An Act relating to excise tax; amending Section 106, Chapter 366, O.S.L. 2016 (37A O.S. Supp. 2018, Section 5-103), which relates to excise tax exemptions; making certain exemption for certain veteran's organizations; providing an effective date; and declaring an emergency.

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

SECTION 1. AMENDATORY Section 106, Chapter 366, O.S.L. 2016 (37A O.S. Supp. 2018, Section 5-103), is amended to read as follows:

Section 5-103. A. The excise tax levied by Section ~~104~~ 5-101 of this ~~act~~ title shall not apply to:

1. Alcohol used exclusively for industrial purposes by the holder of an industrial license;

2. Alcohol lawfully withdrawn and used free of tax under a tax-free permit issued by the United States government;

3. Alcoholic beverages used exclusively by licensed physicians and dentists in the bona fide practice of their professions or by licensed pharmacists in compounding prescriptions;

1 4. Beer, cider and wine made for personal use pursuant to a
2 personal use permit issued as provided in Section ~~70~~ 3-101 of this
3 ~~act~~ title;

4 5. Wine used exclusively for sacramental purposes in bona fide
5 religious ceremonies;

6 6. Alcoholic beverages, not exceeding one (1) liter, imported
7 into this state by the possessor for his or her own personal use;

8 7. Alcoholic beverages provided to attendees, free of charge,
9 at charitable events licensed and approved by the ABLE Commission;
10 ~~and~~

11 8. Mixed beverage and public event licensees which utilize the
12 services of a licensed caterer; and

13 9. Alcoholic beverage sales to or by a veteran's organization
14 which is exempt from taxation pursuant to the provisions of the U.S.
15 Internal Revenue Code, 26 U.S.C., Section 501(c) (19).

16 B. As a condition precedent to the allowance of any exemption
17 authorized by subsection A of this section:

18 1. If a license or permit is required by the Oklahoma Alcoholic
19 Beverage Control Act, for such use, the person claiming any such
20 exemption must have obtained from the ABLE Commission the license or
21 permit authorizing such exempt use; and

22 2. There must be furnished such proof of the exclusive use for
23 such exempt purposes as the Oklahoma Tax Commission may require.

24 SECTION 2. This act shall become effective July 1, 2019.

1 SECTION 3. It being immediately necessary for the preservation
2 of the public peace, health or safety, an emergency is hereby
3 declared to exist, by reason whereof this act shall take effect and
4 be in full force from and after its passage and approval.
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