

COMMITTEE AMENDMENT
HOUSE OF REPRESENTATIVES
State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB1636 _____
Of the printed Bill
Page _____ Section _____ Lines _____
Of the Engrossed Bill

By striking the Title, the Enacting Clause, the entire bill, and by inserting in lieu thereof the following language:

AMEND TITLE TO CONFORM TO AMENDMENTS

Adopted: _____

Amendment submitted by: Logan Phillips _____

Reading Clerk

1 STATE OF OKLAHOMA

2 2nd Session of the 58th Legislature (2022)

3 PROPOSED COMMITTEE
4 SUBSTITUTE
5 FOR
6 HOUSE BILL NO. 1636

By: Phillips

7 PROPOSED COMMITTEE SUBSTITUTE

8 An Act relating to alcoholic beverages; amending 37A
9 O.S. 2021, Section 5-135, which relates monthly tax
10 reports, gross receipts tax payments, penalties, and
11 tax auditing of certain licensees; removing the
12 authorization of the Oklahoma Tax Commission for
13 auditing any mixed beverage, beer and wine, caterer,
14 public event or special event licensee; and providing
15 an effective date.

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

17 SECTION 1. AMENDATORY 37A O.S. 2021, Section 5-135, is
18 amended to read as follows:

19 Section 5-135. A. Every mixed beverage tax permit holder, or
20 any person transacting business subject to the gross receipts tax
21 levied by Section 108 of this act, shall file with the Oklahoma Tax
22 Commission a monthly report for each place or location of business,
23 on or before the twentieth day of the month immediately following
24 the month of receipt. The reports shall be made under oath, on
forms prescribed by the Tax Commission, which shall include the
following information:

- 1 1. Name of mixed beverage tax permit holder;
 - 2 2. Mixed beverage tax permit number;
 - 3 3. Sales tax permit number;
 - 4 4. Mixed beverage, caterer, public event or special event
5 license number;
 - 6 5. Gross receipts for the month for the sale, preparation or
7 service of mixed beverages, ice and nonalcoholic beverages mixed
8 with alcoholic beverages;
 - 9 6. Gross receipts for the month from charges for the privilege
10 of admission to a mixed beverage establishment which entitles a
11 person to complimentary mixed beverages or discounted prices for
12 mixed beverages;
 - 13 7. Total retail value of complimentary or discounted alcoholic
14 beverages served for the month; and
 - 15 8. Such other information as may be required by the Tax
16 Commission to enable it to collect taxes imposed as provided by law.
- 17 B. The gross receipts tax levied by Section 108 of this act
18 shall be calculated by multiplying the tax rate, thirteen and one-
19 half percent (13.5%), and the total gross receipts for each month
20 from the sale, preparation or service of mixed beverages, ice and
21 nonalcoholic beverages mixed with alcoholic beverages, the total
22 gross receipts of charges received for admission to mixed beverage
23 establishments, as provided in paragraph 6 of subsection A of this
24 section, and the total retail value of complimentary or discounted

1 mixed beverages. Gross receipts from the sale of food prepared with
2 alcoholic beverages shall not be included in the calculation of the
3 monthly tax liability. The tax due for the preceding month shall
4 accompany the report required in subsection A of this section. All
5 taxes, penalties and interest imposed by the Oklahoma Alcoholic
6 Beverage Control Act may be paid in the form of electronic funds
7 transfer or by a personal or company check, cashier's check,
8 certified check or postal money order payable to the Tax Commission.

9 C. If the gross receipts tax levied pursuant to the provisions
10 of Section 108 of this act is not paid on or before the twentieth
11 day of each month, the tax shall be delinquent, and interest and
12 penalty shall accrue on and from the twenty-first day of each month,
13 pursuant to the provisions of the Uniform Tax Procedure Code.

14 D. Every licensed wholesaler of alcoholic beverages in this
15 state shall file with the Tax Commission a monthly report, under
16 oath, on forms prescribed by the Tax Commission, which shall include
17 the name, location and mixed beverage tax permit number of each
18 mixed beverage, caterer, public event or special event licensee to
19 whom the licensed wholesaler sold alcoholic beverages during the
20 report month.

21 E. If the report required by subsection A of this section is
22 not filed with the Tax Commission on or before the twentieth day of
23 the month, the Tax Commission may assess an additional penalty of
24 Five Dollars (\$5.00) for each day thereafter that the report is not

1 filed pursuant to the provisions of this section. The Tax
2 Commission may waive the penalty assessed pursuant to the provisions
3 of the Uniform Tax Procedure Code; provided, however, the additional
4 penalty, if assessed, shall not exceed an amount equal to twice the
5 amount of tax due for the period for which such report was required
6 to be filed, or the sum of Three Hundred Dollars (\$300.00),
7 whichever is greater.

8 F. Taxes paid as provided by law represented by accounts
9 receivable which are found to be worthless or uncollectible may be
10 credited upon subsequent reports and remittances of such tax, in
11 accordance with rules promulgated by the Tax Commission. If such
12 accounts are thereafter collected, the same shall be reported and
13 the tax shall be paid upon the amount so collected.

14 ~~G. In addition to any other authority granted by law, the Tax~~
15 ~~Commission is hereby authorized to audit any mixed beverage, beer~~
16 ~~and wine, caterer, public event or special event licensee to~~
17 ~~determine if the correct amount of tax payable under Section 108 of~~
18 ~~this act has been collected; provided, if such an audit reveals that~~
19 ~~the amount collected is within the following percentages of the~~
20 ~~amount of tax payable, the taxpayer shall be deemed to be in~~
21 ~~compliance:~~

22 ~~1. For spirits, eighty four percent (84%) to one hundred~~
23 ~~sixteen percent (116%);~~

24

1 ~~2. For wine, ninety percent (90%) to one hundred ten percent~~
2 ~~(110%);~~

3 ~~3. For beer sold at draft and not in original packages, eighty~~
4 ~~six percent (86%) to one hundred fourteen percent (114%); and~~

5 ~~4. For beer sold in original packages, ninety five percent~~
6 ~~(95%) to one hundred five percent (105%).~~

7 SECTION 2. This act shall become effective November 1, 2022.

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9 58-2-10537 JL 02/15/22

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