

1 STATE OF OKLAHOMA

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

3 COMMITTEE SUBSTITUTE
4 FOR

5 SENATE BILL NO. 1848

By: Montgomery of the Senate

and

6 Hilbert of the House

7
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9 COMMITTEE SUBSTITUTE

10 An Act relating to medical marijuana tax; amending 63
11 O.S. 2021, Section 426, as amended by Section 2,
12 Chapter 563, O.S.L. 2021, which relates to
13 apportionment; modifying apportionment; creating the
14 Drug and Alcohol Abuse Revolving Fund; establishing
15 purpose; providing source of funds; providing for
16 expenditures; providing for codification; providing
17 an effective date; and declaring an emergency.

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

19 SECTION 1. AMENDATORY 63 O.S. 2021, Section 426, as
20 amended by Section 2, Chapter 563, O.S.L. 2021, is amended to read
21 as follows:

22 Section 426. A. The tax on retail medical marijuana sales will
23 be established at seven percent (7%) of the gross amount received by
24 the seller.

1 B. This tax will be collected at the point of sale. Except as
2 provided for in subsection D, tax proceeds will be applied primarily
3 to finance the regulatory office.

4 C. Except as provided for in subsection D, if proceeds from the
5 levy authorized by subsection A of this section exceed the budgeted
6 amount for running the regulatory office, any surplus shall be
7 apportioned with seventy-five percent (75%) going to the General
8 Revenue Fund and may only be expended for common education including
9 funding redbud school grants pursuant to Section 3-104 of Title 70
10 of the Oklahoma Statutes. Twenty-five percent (25%) shall be
11 apportioned to the Oklahoma State Department of Health and earmarked
12 for drug and alcohol rehabilitation.

13 D. For fiscal year 2022 and subsequent fiscal years, proceeds
14 from the levy authorized by subsection A of this section shall be
15 apportioned as follows:

16 1. The first Sixty-five Million Dollars (\$65,000,000.00) shall
17 be apportioned as follows:

18 a. ~~fifty-nine and twenty-three hundredths percent~~

19 ~~(59.23%)~~ sixty-four percent (64%) to the State Public
20 Common School Building Equalization Fund,

21 b. ~~thirty-four and sixty-two hundredths percent (34.62%)~~

22 thirty percent (30%) to the Oklahoma Medical Marijuana
23 Authority, a division within the Oklahoma State
24 Department of Health, and

1 c. ~~six and fifteen hundredths percent (6.15%)~~ six percent
2 (6%) to the ~~Oklahoma State Department of Health and~~
3 ~~earmarked for drug and alcohol rehabilitation~~ Drug and
4 Alcohol Rehabilitation Fund created in Section 2 of
5 this act; and

6 2. Any surplus collections shall be apportioned to the General
7 Revenue Fund of the State Treasury.

8 SECTION 2. NEW LAW A new section of law to be codified
9 in the Oklahoma Statutes as Section 2-312 of Title 43A, unless there
10 is created a duplication in numbering, reads as follows:

11 There is hereby created in the State Treasury a revolving fund
12 for the Oklahoma Department of Mental Health and Substance Abuse
13 Services to be designated the "Drug and Alcohol Abuse Revolving
14 Fund". The fund shall be a continuing fund, not subject to fiscal
15 year limitations, and shall consist of all monies received by the
16 Oklahoma Department of Mental Health and Substance Abuse Services
17 from apportionments pursuant to Section 426 of Title 63 of the
18 Oklahoma Statutes. All monies accruing to the credit of the fund
19 are hereby appropriated and may be budgeted and expended by the
20 Oklahoma Department of Mental Health and Substance Abuse Services
21 for the purpose of drug and alcohol rehabilitation and prevention.
22 Expenditures from the fund shall be made upon warrants issued by the
23 State Treasurer against claims filed as prescribed by law with the
24

1 Director of the Office of Management and Enterprise Services for
2 approval and payment.

3 SECTION 3. This act shall become effective July 1, 2022.

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

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