

05/18/2021 02:21:16 PM

HOUSE OF REPRESENTATIVES
CONFERENCE COMMITTEE REPORT

Mr. President:
Mr. Speaker:

The Conference Committee, to which was referred

HB2684

By: Echols of the House and Thompson of the Senate

Title: Alcoholic beverages; excise taxation upon alcoholic beverages; incident of tax; requiring remittance of tax by designated license holders; emergency.

Together with Engrossed Senate Amendments thereto, beg leave to report that we have had the same under consideration and herewith return the same with the following recommendations:

1. That the Senate recede from its amendment; and
2. That the attached Conference Committee Substitute be adopted.

Respectfully submitted,

House Action _____ Date _____ Senate Action _____ Date _____

HB2684 CCR (A)
HOUSE CONFEREES

Bennett, Forrest

Cornwell, Rusty



Davis, Dean

Echols, Jon



Fetgatter, Scott



Hilbert, Kyle



Marti, T.J.

Nichols, Monroe



Roberts, Dustin



Roe, Cynthia



HB2684 CCR A

SENATE CONFEREES

Thompson

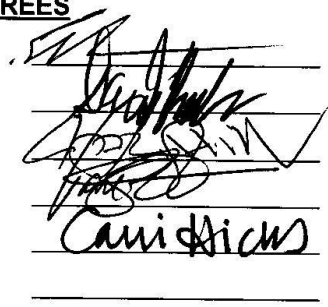
Rader

Hall

Rosino

Hicks

Kirt

Handwritten signatures of the Senate conferees, including Thompson, Rader, Hall, Rosino, Hicks, and Kirt, written over horizontal lines.

House Action _____ Date _____ Senate Action _____ Date _____

House Action _____ Date _____ Senate Action _____ Date _____

STATE OF OKLAHOMA

1st Session of the 58th Legislature (2021)

CONFERENCE COMMITTEE
SUBSTITUTE
FOR ENGROSSED
HOUSE BILL NO. 2684

By: Echols of the House

and

Thompson of the Senate

CONFERENCE COMMITTEE SUBSTITUTE

An Act relating to alcoholic beverages; amending
Section 111, Chapter 366, O.S.L. 2016, as amended by
Section 27, Chapter 322, O.S.L. 2019 (37A O.S. Supp.
2020, Section 5-108), which relates to the reporting
method of excise tax on beer; specifying when excise
tax for beer sales are due and who they are to be
paid by; providing an effective date; and declaring
an emergency.

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

SECTION 1. AMENDATORY Section 111, Chapter 366, O.S.L.
2016, as amended by Section 27, Chapter 322, O.S.L. 2019 (37A O.S.
Supp. 2020, Section 5-108), is amended to read as follows:

Section 5-108. A. The Oklahoma Tax Commission shall promulgate
rules to implement a reporting method of taxing all alcoholic
beverages sold or delivered in this state to eliminate the use of
any type of stamps.

1 B. Payment Except as otherwise provided by subsection C of this
2 Section, payment of the excise tax levied by the Oklahoma Alcoholic
3 Beverage Control Act, with respect to beer shall be made by the
4 manufacturer or brewer as to all beer produced by such brewer within
5 the state for sale within this state, and shall be made by the
6 importing manufacturer or beer distributor who is the original
7 consignee of beer manufactured or produced outside of this state as
8 to all beer imported into this state by such importing licensee. It
9 is the duty of each Oklahoma licensed brewer with respect to beer
10 produced by such brewer within this state, and of each Oklahoma
11 licensed beer distributor as to beer produced outside of this state
12 and imported into this state by such beer distributor, to pay the
13 excise tax on such beer to the Oklahoma Tax Commission as
14 hereinafter provided.

15 C. A brewer that distributes beer produced by the brewer within
16 the state without making delivery of beer to a person or entity
17 licensed as a beer distributor pursuant to the Oklahoma Alcoholic
18 Beverage Control Act and which distributes the beer so produced
19 within the state only through the same legal entity holding a brewer
20 license, small brewer license, or brewpub license shall make payment
21 of the excise tax levied by the Oklahoma Alcoholic Beverage Control
22 Act with respect to sales of beer made by the brewer for consumption
23 on the premises and off the premises at which the beer is
24 manufactured by the brewer, or such other premises as permitted by

1 law, and beer distributed through the legal entity holding the
2 brewer license, small brewer license, or brewpub license. If
3 distribution of beer is made by an entity holding a beer
4 distributor's license, the payment of the excise tax shall be made
5 by the entity making such distribution.

6 D. Notwithstanding any other provision of law, the tax levied
7 by the Oklahoma Alcoholic Beverage Control Act shall be part of the
8 gross proceeds or gross receipts from the sale of alcoholic
9 beverages, as those terms are defined in paragraph 12 of Section
10 1352 of Title 68 of the Oklahoma Statutes.

11 SECTION 2. This act shall become effective July 1, 2021.

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

16
17 58-1-8269 JL 05/10/21
18
19
20
21
22
23
24