

1 ENGROSSED SENATE  
2 BILL NO. 1848

By: Montgomery of the Senate

3 and

4 Hilbert of the House

5  
6 [ medical marijuana tax - apportionment - Drug and  
7 Alcohol Abuse Revolving Fund - codification -  
effective date -

emergency ]

8  
9  
10 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

11 SECTION 1. AMENDATORY 63 O.S. 2021, Section 426, as  
12 amended by Section 2, Chapter 563, O.S.L. 2021, is amended to read  
13 as follows:

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

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

20 C. Except as provided for in subsection D, if proceeds from the  
21 levy authorized by subsection A of this section exceed the budgeted  
22 amount for running the regulatory office, any surplus shall be  
23 apportioned with seventy-five percent (75%) going to the General  
24 Revenue Fund and may only be expended for common education including

1 funding redbud school grants pursuant to Section 3-104 of Title 70  
2 of the Oklahoma Statutes. Twenty-five percent (25%) shall be  
3 apportioned to the Oklahoma State Department of Health and earmarked  
4 for drug and alcohol rehabilitation.

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

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

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

11 ~~(59.23%)~~ sixty-four percent (64%) to the State Public  
12 Common School Building Equalization Fund,

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

14 thirty percent (30%) to the Oklahoma Medical Marijuana  
15 Authority, a division within the Oklahoma State  
16 Department of Health, and

17 c. ~~six and fifteen hundredths percent (6.15%)~~ six percent

18 (6%) to the ~~Oklahoma State Department of Health and~~  
19 ~~earmarked for drug and alcohol rehabilitation~~ Drug and  
20 Alcohol Rehabilitation Fund created in Section 2 of  
21 this act; and

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

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

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

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

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

1 Passed the Senate the 23rd day of March, 2022.

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3 \_\_\_\_\_  
4 Presiding Officer of the Senate

5 Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_,  
6 2022.

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8 \_\_\_\_\_  
9 Presiding Officer of the House  
10 of Representatives