

1 ENGROSSED SENATE  
2 BILL NO. 262

By: Thompson of the Senate

3 and

4 Echols of the House  
5

6 An Act relating to alcoholic beverages; amending  
7 Section 104, Chapter 366, O.S.L. 2016, as amended by  
8 Section 13, Chapter 205, O.S.L. 2017 (37A O.S. Supp.  
9 2020, Section 5-101), which relates to excise  
10 taxation upon alcoholic beverages; modifying  
11 provisions related to incident of tax; requiring  
12 remittance of tax by designated license holders;  
13 providing an effective date; and declaring an  
14 emergency.

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

16 SECTION 1. AMENDATORY Section 104, Chapter 366, O.S.L.  
17 2016, as amended by Section 13, Chapter 205, O.S.L. 2017 (37A O.S.  
18 Supp. 2020, Section 5-101), is amended to read as follows:

19 Section 5-101. A. Except as provided in this subsection, an  
20 excise tax is hereby levied and imposed upon all alcoholic beverages  
21 imported or manufactured, for sale, use or distribution, or used or  
22 possessed in this state at the following rates:

23 1. One Dollar and forty-seven cents (\$1.47) per liter, and a  
24 proportionate rate on fractions thereof, on each liter of spirits;

2. Nineteen cents (\$0.19) per liter, and a proportionate rate  
on fractions thereof, on each liter of wine;

1        3. Fifty-five cents (\$0.55) per liter, and a proportionate rate  
2 on fractions thereof, on each liter of sparkling wine; and

3        4. Twelve Dollars and fifty cents (\$12.50) per barrel (thirty-  
4 one (31) wine gallons) and a proportionate rate on portions thereof,  
5 on each barrel of beer; provided, beer manufactured in this state  
6 for export shall not be taxed.

7        B. The excise tax levied on alcoholic beverages except beer  
8 under subsection A of this section shall be paid as follows:

9        1. Payment of the excise tax levied by this section with  
10 respect to all alcoholic beverages, other than beer, shall be made  
11 ~~by the person shipping the same into Oklahoma, or in the case of~~  
12 ~~direct imports from foreign countries by the importer, or in the~~  
13 ~~case of alcoholic beverages manufactured in Oklahoma by the first~~  
14 ~~seller thereof~~ as follows:

15        a. the excise tax on all wine and spirits shall be  
16        collected and remitted by the Oklahoma wine and  
17        spirits wholesaler who purchases the alcoholic  
18        beverages for sale within the state, unless otherwise  
19        provided by subparagraph b of this paragraph,

20        b. the excise tax on all wine shipped directly to a  
21        consumer by a winery maintaining a Winemaker Self-  
22        Distribution License pursuant to Section 2-105 of this  
23        title or a winery maintaining a Direct Wine Shipper's  
24        Permit pursuant to Section 3-106 of this title shall

1                   be collected and remitted by the winery maintaining  
2                   this license or permit; and

3           2. The due and payable excise tax levied by this section shall  
4 be remitted electronically simultaneously with tax returns  
5 electronically filed with the Oklahoma Tax Commission using  
6 procedures prescribed by the Tax Commission. The tax returns shall  
7 be made under oath by the person liable for the tax on forms  
8 prescribed and provided by the Tax Commission and shall be  
9 accompanied by payment of the taxes due and any additional sums due  
10 as provided by this section. Invoices describing all alcoholic  
11 beverages as described in this section which are shipped into this  
12 state or which are first sold in this state shall be delivered to  
13 the Tax Commission immediately following shipment of liquors into  
14 the state or delivery to the first purchaser. Tax returns and  
15 payment of excise tax and other sums due shall be electronically  
16 filed with the Tax Commission no later than the twentieth day of the  
17 month immediately succeeding the month of shipment, importation or  
18 first sale of the alcoholic beverages as provided in paragraph 1 of  
19 this subsection.

20           C. For the purpose of collecting and remitting the excise tax  
21 imposed under this section, the person liable for such tax is hereby  
22 declared to be the agent of the state for such purposes.

23           D. Nothing herein shall be construed to impose an additional  
24 excise tax on alcoholic beverages held in inventory by wholesalers

1 and retailers upon which the excise tax was paid prior to the  
2 effective date of any excise tax increase.

3 E. The retail sale of alcoholic beverages shall be subject to  
4 the sales tax statutes enacted by the Legislature.

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

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

10 Passed the Senate the 9th day of March, 2021.

11

12

\_\_\_\_\_  
Presiding Officer of the Senate

13

14 Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_,  
15 2021.

16

17

\_\_\_\_\_  
Presiding Officer of the House  
of Representatives

18

19

20

21

22

23

24