

An Act

ENROLLED SENATE
BILL NO. 499

By: Coleman of the Senate

and

McEntire of the House

An Act relating to alcoholic beverages; amending Section 108, Chapter 366, O.S.L. 2016 (37A O.S. Supp. 2020, Section 5-105), which relates to gross receipts tax on certain sale of beer, wine and mixed beverage; adding definitions; specifying procedure for listing tax on sales receipt; providing exception; and providing an effective date.

SUBJECT: Alcoholic beverages

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

SECTION 1. AMENDATORY Section 108, Chapter 366, O.S.L. 2016 (37A O.S. Supp. 2020, Section 5-105), is amended to read as follows:

Section 5-105. A. A tax at the rate of thirteen and one-half percent (13.5%) is hereby levied and imposed on the total gross receipts of a holder of an on-premises beer and wine, mixed beverage, caterer, public event or special event license issued by the ABLE Commission, from:

1. The sale, preparation or service of mixed beverages;
2. The total retail value of complimentary or discounted mixed beverages;

3. Ice or nonalcoholic beverages that are sold, prepared or served for the purpose of being mixed with alcoholic beverages and consumed on the premises where the sale, preparation or service occurs; and

4. Any charges for the privilege of admission to a mixed beverage establishment which entitle a person to complimentary mixed beverages or discounted prices for mixed beverages.

B. For purposes of this section:

1. "Catering events" means events authorized pursuant to Sections 2-112 and 2-113 of this title;

2. "Mixed beverages" means mixed beverages as defined by Section 3 of this act Section 1-103 of this title;

3. "Public events" means public events as defined by Section 1-103 of this title;

4. "Special events" means special events as defined by Section 1-103 of this title;

~~2.~~ 5. "Total gross receipts" means the total amount of consideration received as charges for admission to a mixed beverage establishment, as provided in paragraph 4 of subsection A of this section, and the total retail sale price received for the sale, preparation or service of mixed beverages, ice and nonalcoholic beverages to be mixed with alcoholic beverages. The advertised price of a mixed beverage may be the sum of the total retail sale price and the gross receipts tax levied thereon. For the purpose of presenting a sales receipt to a customer purchasing wine, beer and mixed beverages for on-premises consumption, except during catered events, public events and special events, the thirteen and one-half percent (13.5%) gross receipts tax shall be listed as a separate item on the customer receipt; and

~~3.~~ 6. "Total retail value" means the total amount of consideration that would be required for the sale, preparation or service of mixed beverages.

C. The gross receipts tax levied by this section shall be in addition to the excise tax levied in ~~Section 104 of this act~~ Section 5-101 of this title, the sales tax levied in the Oklahoma Sales Tax Code and to any municipal or county sales taxes.

D. The gross receipts tax levied by this section is hereby declared to be a direct tax upon the receipt of consideration for any charges for admission to a mixed beverage establishment, as provided in paragraph 4 of subsection A of this section, for the sale, preparation or service of mixed beverages, ice and nonalcoholic beverages to be mixed with alcoholic beverages, and the total retail value of complimentary or discounted mixed beverages.

E. The total of the retail sale price received for the sale, preparation or service of mixed beverages, ice and nonalcoholic beverages to be mixed with alcoholic beverages shall be the total gross receipts for purposes of calculating the sales tax levied in the Oklahoma Sales Tax Code.

SECTION 2. This act shall become effective November 1, 2021.

Passed the Senate the 2nd day of March, 2021.

Presiding Officer of the Senate

Passed the House of Representatives the 22nd day of April, 2021.

Presiding Officer of the House
of Representatives

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this _____

day of _____, 20_____, at _____ o'clock _____ M.

By: _____

Approved by the Governor of the State of Oklahoma this _____

day of _____, 20_____, at _____ o'clock _____ M.

Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this _____

day of _____, 20_____, at _____ o'clock _____ M.

By: _____