

1 STATE OF OKLAHOMA

2 1st Session of the 58th Legislature (2021)

3 HOUSE BILL 1908

By: Fetgatter

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6 AS INTRODUCED

7 An Act relating to revenue and taxation; authorizing
8 contract between State Department of Health and
9 Oklahoma Tax Commission related to administration of
10 tax on medical marijuana; providing for collection of
11 tax, penalty and interest amounts; providing for
12 administrative fee; providing for deposit of fee
13 revenues; providing for codification; providing an
14 effective date; and declaring an emergency.

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

16 SECTION 1. NEW LAW A new section of law to be codified
17 in the Oklahoma Statutes as Section 255.2 of Title 68, unless there
18 is created a duplication in numbering, reads as follows:

19 The State Department of Health and the Oklahoma Tax Commission
20 shall enter into a contract whereby the Tax Commission shall have
21 authority to assess, collect and enforce the seven percent (7%) tax
22 on retail medical marijuana sales and any penalties and interest
23 thereon. Such assessment, collection and enforcement authority
24 shall apply to any tax and any penalty or interest liability on
retail medical marijuana sales existing at the time of contracting.

1 The contract shall provide for the assessment, collection and
2 enforcement of the tax on retail medical marijuana sales in the same
3 manner as the administration, collection and enforcement of any tax
4 payable by any taxpayer subject to taxation under any state tax law.
5 For providing such collection assistance, the Tax Commission shall
6 charge the State Department of Health a fee of one and five-tenths
7 percent (1.5%) of the gross collection proceeds. All funds retained
8 by the Tax Commission for the collection services shall be deposited
9 in the Tax Commission Reimbursement Fund in the State Treasury.

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

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

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16 58-1-6034 MAH 01/20/21

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